

# **NURSING HOME BOARD OF DIRECTORS AGENDA**

**County of Champaign, Urbana, Illinois**

**Monday, January 14, 2013 – 6:00pm**

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In Service Classroom, Champaign County Nursing Home  
500 S. Art Bartell Road, Urbana

**CHAIR:**

**DIRECTORS:** Peter Czajkowski, Catherine Emanuel, Lashunda Hambrick, Jason Hartke,  
Mary Hodson, Gary Maxwell, Robert Palinkas

## **ITEM**

**I. CALL TO ORDER**

**II. ROLL CALL**

**III. APPROVAL OF AGENDA/ADDENDUM**

**IV. APPROVAL OF MINUTES**

November 19, 2012

**V. PUBLIC PARTICIPATION**

**VI. OLD BUSINESS**

**VII. NEW BUSINESS**

Election of Officers

Management report

Operations (Management Report)

Cash Position

Renal Dialysis

Respiratory Therapy

Corporate Compliance

County Board Study Session – January 29

Approval of Recommendation for Nursing Home Administrator Compensation Package

**VIII. OTHER BUSINESS**

**IX. NEXT MEETING DATE & TIME**

February 11, 2013 – 6:00pm

**X. ADJOURNMENT**

**Attachments: Management Report, Management Update**

**Board of Directors  
Champaign County Nursing Home  
Urbana, Illinois  
November 19, 2012**

Directors Present: Anderson, Bensyl, Czajkowski, Hambrick, O'Shaughnessey

Directors Absent/Excused: Emanuel, Palinkas

Also Present: Busey, Gima

**1. Call to Order**

The meeting was called to order at 6:00 pm by Chair O'Shaughnessey

**2. Roll Call**

Busey called the roll of Directors. A quorum was established.

**3. Agenda & Addendum**

Gima asked for the removal of the Approval of Recommendation for Nursing Home Administrator Compensation Package from Other Business. (motion by Hambrick, second by Bensyl, unanimous).

**4. Approval of Minutes**

The open session minutes of October 15, 2012 were approved as submitted (motion by Bensyl, second by Anderson, unanimous).

**5. Public Participation**

Pius Weibel thanked the Board of Directors for their work. Weibel also discussed the sunset provision to the Nursing Home By-Laws.

**6. Old Business**

CCNH received one proposal to the renal dialysis RFP. Gima will provide a summary of the proposal at the December Board of Director's meeting.

Gima provided an update on respiratory therapy. Alliance Rehab continues their recruiting efforts.

Work on the corporate compliance program has started. There are twelve audit sections to be completed. The first two, compliance program policies and procedures and quality of care audits have been completed. Audits continue for the remaining 10 compliance sections.

**7. New Business**

a. **Operations (Management Report)**

Gima reviewed the statistics for September. The average daily census in September was 210.5, up from 203.6 in August. The September average is an all time high. The Medicare census increased from 11.4 in August to 14.6 in September. 630 private pay days were converted to Medicaid in September causing Medicaid census to be 139, up from 122 in August. Private pay fell from 70.3 to 65.8.

On a year-to-date basis, the overall census is 197.9, Medicare is 15.3, Private pay is 69.8 and Medicaid is 112.8.

The October statistic show an overall census of 211.9, 15.1 Medicare, 141.9 Medicaid and 54.8 private pay. Private pay and Medicaid reflect 670 Medicaid conversion days.

The payor mix in September was: Medicare 7.0%, Medicaid 66.1% and Private Pay 27 percent.

CCNH showed a net profit of \$36k in September and also generated a positive cash contribution of \$96,359. Czajkowski pointed out that in the five month period between May and September, CCNH showed a cumulative positive cash totaling over \$200k. Revenues in September totaled \$1.287 million.

Expenses totaled \$1.251 million, down from \$1.278 million in August. Expenses per day show a steady decline from a high of \$222 per day in May down to \$199 per day in September. Czajkowski mentioned that expenses per day have decreased from over \$250 per day in 2007 to the current level of \$200 per day and that is a major reason for the improvement in the finances of CCNH.

Agency decreased in September, after showing three months of increases. The reduction in TOPs hours matches with the decline in agency usage. The average monthly operating expenses in 2011 was \$1,259,420. As of September, the 2012 monthly average is \$1,259,620, an increase of only \$200.

b. **Cash Position**

The ending cash balance for September is \$968,505, an increase of \$425k from the August balance of \$542,591. The increase was aided by the positive cash contribution of \$95k and a two Medicaid payment month totaling \$330k.

The State is making regular monthly Medicaid payments that are about 2months in arrears. Gima added that there are reports that the State is not seeing any Medicaid savings so far this year. This increases the probability of additional payment delays and rate cuts in 2013. MPA is continuing to work on revenue anticipation notes and a political solution for county homes. These efforts will be ramped up when there is confirmation on implementing additional payment delays.

c. **Medicare Medicaid Dual Eligible Alignment Initiative**

Gima discussed the recent developments in the Medicare Medicaid Dual Eligible Alignment Initiative, the managed care program for residents that have both Medicare and Medicaid coverage. The state recently chose two health plans to cover the Central Illinois region, including Champaign County. The two plans are Health Alliance and Molina Healthcare. CCNH has letters of agreement in place with both health plans. Contract negotiations will probably start up shortly. However, there remains a significant number of questions regarding the structure, policies and reimbursement rates for this program. The original start date was January 1, 2013. It had previously been delayed until April 2013. The State will probably delay the start of the program to later in 2013.

**d.     **OIG Report on Medicare Billing Errors****

The OIG recently released the result of an audit that reviewed SNF Medicare claims in 2009. The study found that 20 percent of the claims were billed for more expensive services, otherwise known as upcoding. The OIG estimated that based on this sample, Medicare is paying \$1.5 billion for these fraudulent claims. This is another in a long series of audits/investigations focusing on SNF therapy services. The takeaway from this report is that therapy services will be a very high compliance priority based on the OIG's high level of interest.

**e.     **2013 Calendar of Meetings****

The 2013 calendar of meetings was approved (motion by Hambrick, second by Anderson, unanimous).

**8.     **Next Meeting Date****

Monday December 10, 2012, 6 pm.

**9.     **Adjournment****

Chair O'Shaughnessey declared meeting adjourned at 7:20 pm.

Respectfully submitted

Scott T. Gima  
Recording Secretary

To: Board of Directors  
Champaign County Nursing Home

From: Scott Gima  
Manager

Date: January 9, 2013

Re: Management Report

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The census fell from 211.9 in October to 205.2 in November. Medicare dropped from 15.1 in October to 12.7 in November. Medicaid census was 122.1 compared to 141.9 in October. Private pay census was 70.4 in November versus 54.9 in October. Why the difference – only 54 days were moved from private pay to Medicaid in November. This is significantly less than the 632 conversion days in September and 670 days in October.

In December, the overall census will be around 205. Medicare has been strong in December at 21 residents. January is showing the same numbers so far. The higher Medicare census should translate into stronger revenue numbers.

For the year, the ADC was 199.7. Medicare – 15.1, Medicaid – 116, and Private pay 68.6.

The November payor mix is: Medicare – 6.2 percent, Medicaid – 59.5 percent and Private Pay – 34.3 percent. For the year, the mix is Medicare – 7.6 percent, Medicaid 58.1 percent and Private Pay – 34.4 percent.

November revenues and expenses are summarized below:

Net income was -\$70,514 which is down from a \$36k profit in October.

Operating revenues fell from \$1.258 million in October to \$1.165 million in November, a \$93k decline. Medicare revenue fell by \$60k, from \$243k to \$184. The retro adjustments to Medicaid pending day and revenue do not allow a good comparison of the changes in revenue between October and November.

Operating expenses increased from \$1.308 million in October to \$1.312 million in November – a \$4k increase. Total expenses were over budget by \$41k.

The following are the expense highlights:

Administrative expenses over budget by \$42k. The bed tax remains the primary contributor to over-budget expenses. The bed tax if recorded in licensing fees and this line item was over budget by \$35k for the month of November and is \$282k over for the year. The 2013 budget includes the new bed tax which resolves this issue with the December financials.

Insurance expense (property/liability) totaled \$49k in November, which was \$28k over budget. This expense is accrued monthly and the November expense reflects a year-end journal entry that was needed to adjust for an accrual that did not reflect the actual cost for the year. The accrual for 2013 will be adjusted to eliminate a future year-end adjustment.

Labor expenses totaled \$600k in November, up from \$551,612. The average wage per resident day increased from \$83.97 to \$97.45. Holiday pay was the primary contributor with Veterans Day and Thanksgiving occurring in November. The holiday pay is recorded in overtime. CCNH has historically recorded all holiday pay hours in the overtime line. The result is a nursing overtime expense of \$64k, which was almost \$29k over budget.

Agency expenses decreased from increased from \$80k in October to \$44k in November.

**Take a look at the figures in bold type-face as they represent significant changes from prior months.** *(Figures will not add to 100 percent.)* The Medicare revenue percentage decreased from 19.3 percent in October to 15.8 percent in November. The adjustment of Medicaid pending days in September and October has significantly skewed the comparison to November. But November is a more accurate reflection of the mix with Medicaid revenue at 46 percent and Private pay revenue at 33.8 percent of operating revenue.

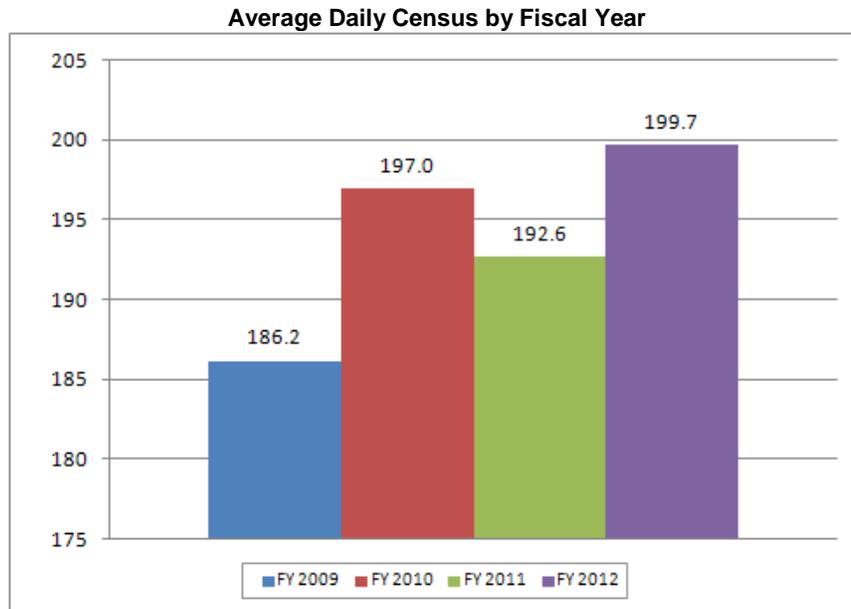
	<b>Aug-12</b>	<b>As % of Pt. Revenue</b>	<b>Sept-12</b>	<b>As % of Pt. Revenue</b>	<b>Oct-12</b>	<b>As % of Pt. Revenue</b>	<b>Nov-12</b>	<b>As % of Pt. Revenue</b>
Medicare A	\$174k	14.7%	\$203k	<b>16.9%</b>	\$243k	19.3%	<b>\$184k</b>	<b>15.8%</b>
Medicaid	\$534k	44.9%	\$601k	<b>50.2%</b>	\$640k	50.8%	<b>\$534k</b>	<b>46.0%</b>
Pvt Pay	\$410k	34.5%	\$321k	<b>26.8%</b>	\$295k	23.5%	<b>\$392k</b>	<b>33.8%</b>

*Misc Revenue and Property Taxes excluded from calculation*

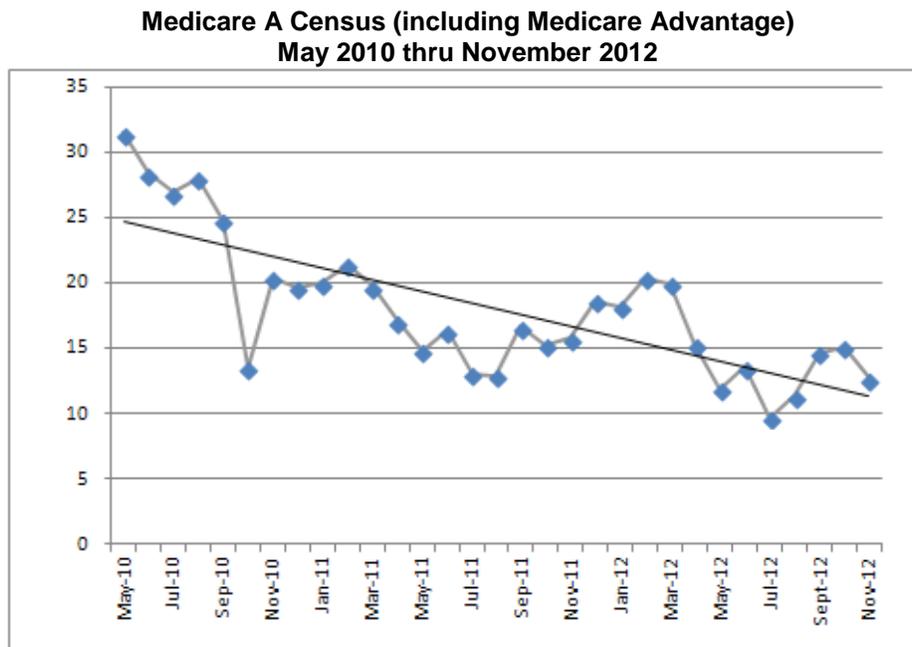
The November 2012 census is down compared to October 2012, but the census is still better compared to November 2011. The 205 census level was last achieved in the summer of 2010.

	<b>Mar 12</b>	<b>Apr 12</b>	<b>May 12</b>	<b>June 12</b>	<b>July 12</b>	<b>Aug 12</b>	<b>Sept 12</b>	<b>Oct 12</b>	<b>Nov 12</b>
ADC	190.7	191.1	192.3	199.7	199.5	203.6	210.5	211.9	205.2
	<b>Mar 11</b>	<b>Apr 11</b>	<b>May 11</b>	<b>June 11</b>	<b>July 11</b>	<b>Aug 11</b>	<b>Sept 11</b>	<b>Oct 11</b>	<b>Nov 11</b>
ADC	189.1	185.7	185.0	190.6	187.1	188.8	195.7	194.6	201.1

The following chart also indicates that the 2012 census is strong compared to previous years. For the 2012 fiscal year, the ADC is 199.7, which exceeds the 2011 average of 192.6 and the 2010 average of 197.



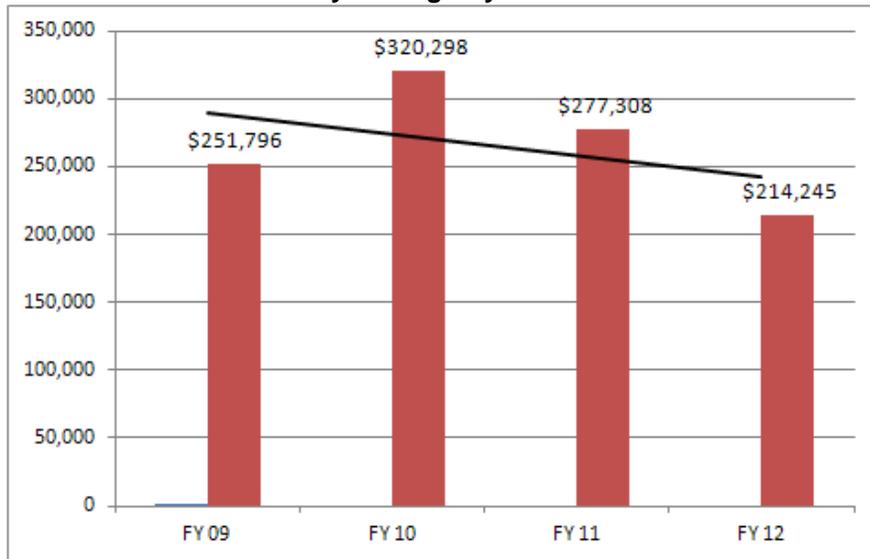
The chart below shows the Medicare census trend. CCNH has seen a consistent increase in Medicare since July. November's census is down, but December will show a census of about 21, which will exceed the February 2012 high of 20.4.



The next chart summarizes the average monthly Medicare revenue since FY2009. 2010 was the banner year, when the average was over \$320k per month with an average per diem of \$457. In

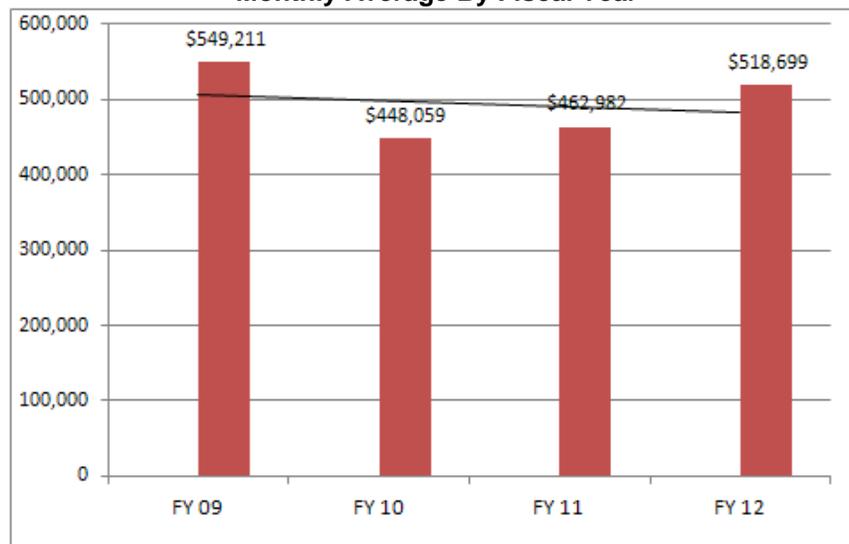
2011, the monthly revenue fell due to a drop in Medicare census despite a per diem of \$539 per day. 2012 numbers are down due to the combination of Medicare rate cuts that were implemented on October 1, 2011 and the severe census slow down in the spring and early summer of 2012. For the year, the average monthly revenue is \$214k. The Medicare per diem is \$458, which is better than the 2009 average of \$424 and the 2010 average of \$457, but well short of the \$539 seen in 2011.

**Medicare A Revenues  
Monthly Average By Fiscal Year**



In FY 2012, Medicaid revenues averaged \$519k per month. The implementation of the “fully funded” Medicaid rate in April 2012, pushed the monthly revenue above the \$500k mark.

**Medicaid Revenues  
Monthly Average By Fiscal Year**



Med B revenue fell from totaled \$56k in October to \$36k in November. The monthly average is \$43k for the year.

The comparative revenue payor mix summary shows a decline in the Medicaid mix between 2008 and 2010. With the higher Medicaid reimbursement rate, the Medicaid revenue mix is now over 47% in 2012 but remains well below 2008 levels. The high Medicaid revenue mix in 2008 corresponds to a high Medicaid census. The Medicare mix for the year is just under 20%, down from 25.2% in 2011. Private pay is 33%, just above the 2011 level.

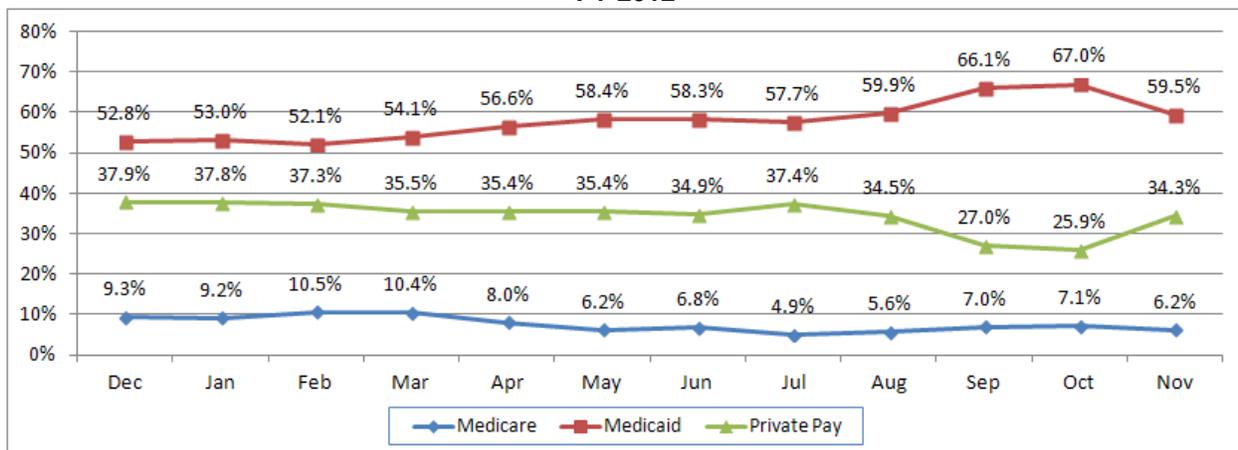
**Comparative Payor Mix  
FY 2008, 2009, 2010, 2011 and 2012**

Payor Mix	2008	2009	2010	2011	2012
Medicaid	57.6%	47.7%	40.0%	42.0%	47.4%
Medicare	18.3%	21.9%	28.6%	25.2%	19.6%
Private Pay	24.0%	30.4%	31.4%	32.8%	33.1%

The increase in Medicaid between 2010 and 2011 is a positive trend because of the additional census but again, is also a reflection of a higher Medicaid rate. Coupled with an improved Medicare and Private pay mix compared to 2008 all adds up to an improved revenue scenario. 2012 does fall short of 2011 levels, but that is primarily due to the CMS error in significantly increasing Medicare rehab rates. The result was a significant increase in Medicare revenue that was unintentional in the eyes of the Feds. The Medicare rate cut basically put the rates back in line with 2010 levels.

The table below summarizes the monthly census payor mix for FY 2012. This clearly depicts the impact of the retroactive adjustment of 630 days in September and 670 Medicaid pending days in October. For the year, the mix was Medicaid – 58.1%, Medicare 7.6% and Private pay 34.4%.

**Payor Mix by Days  
FY 2012**



**Last Five Months w/Property Tax and County  
Overhead Allocated Monthly**

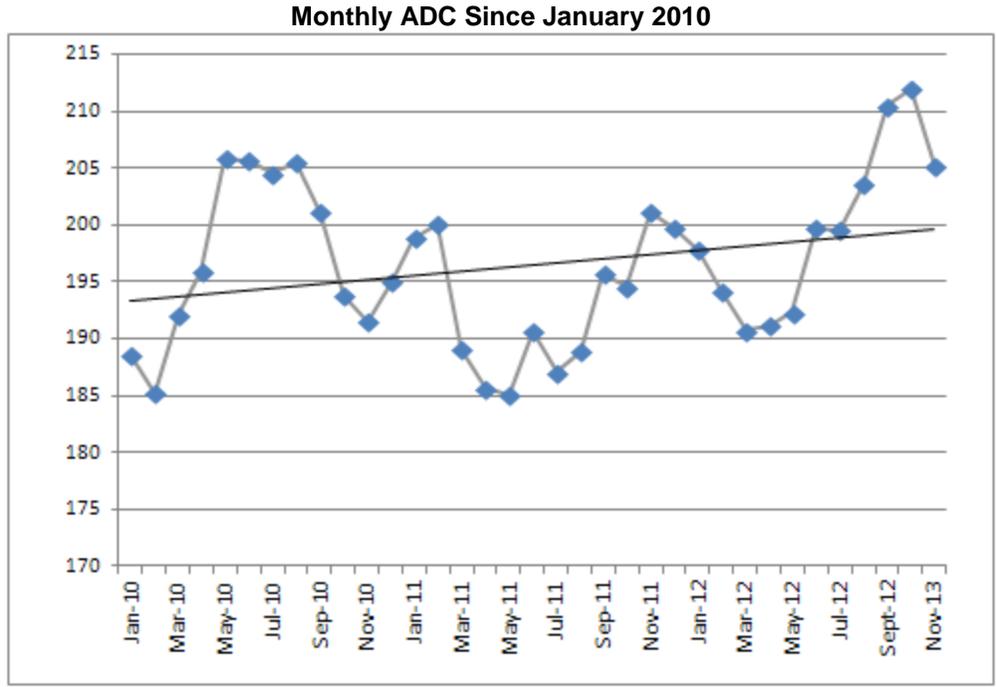
	<b>July-12</b>	<b>Aug-12</b>	<b>Sept-12</b>	<b>Oct-12</b>	<b>Nov-12</b>
Medicare A	\$149,679	\$174,239	\$202,930	\$243,175	\$184,115
Medicare B	\$43,986	\$45,821	\$54,140	\$56,408	\$35,605
Medicaid	\$519,792	\$533,762	\$601,462	\$639,551	\$534,016
Pvt Pay	\$419,250	\$409,624	\$320,686	\$295,318	\$392,469
Adult Day-Private	\$7,306	\$4,551	\$6,501	\$8,797	\$5,948
Adult Day-TXX	\$15,293	\$20,152	\$12,294	\$14,763	\$9,787
Miscellaneous	\$(8,114)	\$32,845	\$2,538	\$170	\$3,178
Property Tax	\$86,119	\$86,286	\$86,286	\$86,286	\$76,107
All Revenues	\$1,233,309	\$1,278,586	\$1,286,671	\$1,344,301	\$1,241,225
All Expenses	\$1,256,464	\$1,278,586	\$1,250,950	\$1,308,107	\$1,312,045
Net Income/(Loss)	\$(23,154)	\$408	\$35,721	\$36,194	\$(70,514)
Add Back Depr	\$60,638	\$60,638	\$60,638	\$60,638	60,639
Cash	\$37,484	\$61,046	\$96,359	\$96,832	\$(9,875)
Census	6,185	6,313	6,315	6,569	6,155
Change	3.2%	2.1%	0.0%	4.0%	-6.3%
ADC	199.5	203.6	210.5	211.9	205.2
Change	(0.1)%	2.1%	3.4%	0.7%	-3.2%
FTE's Paid	198	191	194	195	200

The November month ending cash balance was \$786k, which is down from \$1.139 million in October. Accounts Payable was unchanged at \$1.933 million in November compared to \$1.943 million in October. Accounts receivable increased by \$163k, from \$3.546 million in October to \$3.709 million in November.

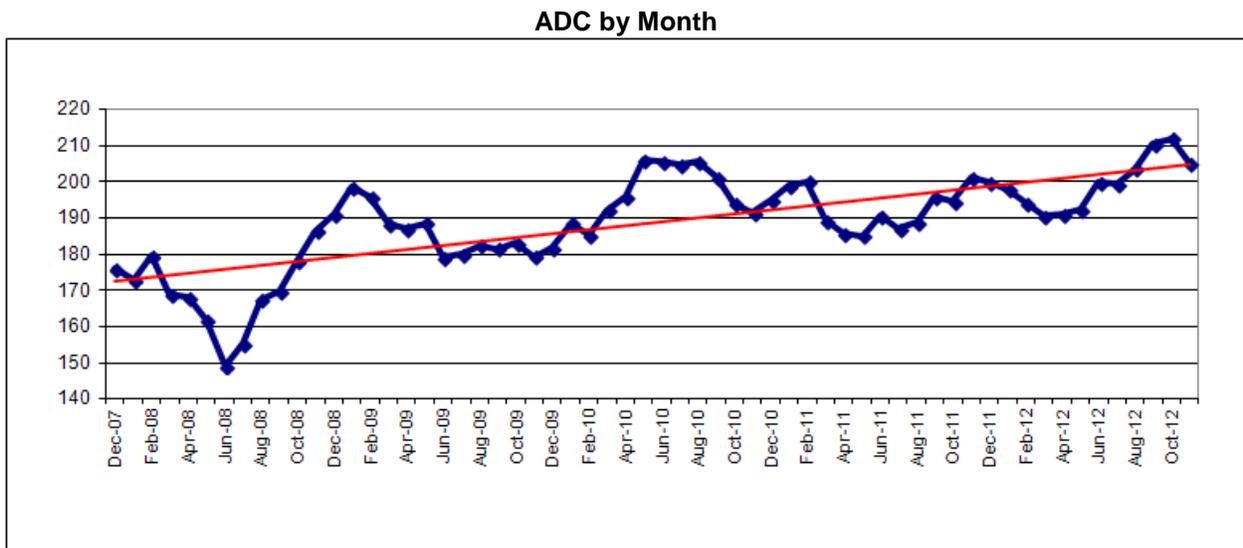
The following graphs provide a comparative statement of position for CCNH for FY 2012.

**Census**

Fiscal 2010 ended with an ADC of 196.5. The ADC in FY2011 was 193. The FY2012 ADC is 199.7.



CCNH shows solid census in the last few months of FY2012.



## Revenues

In FY 2011, patient care revenue averaged \$1.176 million per month. For FY 2012, the monthly average was \$1.158 million, a 1.5 percent decrease from 2011. The critical factor was Medicare revenue. In FY 2011, Medicare averaged \$277k per month. IN 2012, the monthly Medicare average revenue is \$214k, a 23 percent decline.

**Average Patient Service Revenue and Medicare Revenue By Month**

Year	Patient Service Revenue	Annual % Change	Medicare Revenue	Annual % Change
FY 2008	\$1,064,788		\$180,184	
FY 2009	\$1,250,614	14.8%	\$251,796	39.7%
FY 2010	\$1,188,863	(4.9)%	\$320,298	27.2%
FY 2011	\$1,175,737	(1.1)%	\$277,308	(13.4)%
FY 2012	\$1,158,606	(1.5)%	\$214,245	(22.7)%

Despite the significant fall in Medicare revenue, private revenue and Medicaid revenue growth has significantly softened the Medicare hit with a total patient service revenue decrease of 1.5 percent between 2011 and 2012. The Medicare per diem will never reach 2011 levels again.

When one compares CCNH's current performance against historical performance, the Medicare drop has been significant and it has had a telling impact on revenues. So, while the monthly average revenue from patient services is down 1.5 percent, the monthly average Medicare revenue is down by 23 percent. The October 2011 rate cuts are one factor, but the declining census in early 2012 was the other contributor to the problem. The table below shows that the monthly average number of days is down by 10.7 percent between 2011 and 2012 and down by 34 percent between 2010 and 2012.

**Medicare Average Census Days**

Period	Days/month
FY 2008	479
FY 2009	595
FY 2010	701
FY 2011	515
FY 2012	460
Pct Change (2011 vs. 2012)	(10.7) pct
Pct Change (2010 vs. 2012)	(34.4) pct

The lost rate revenue will need to be replaced by an increase in Medicare and/or total census. The Medicare census rebound that began in July has increased the average monthly Medicare census and average monthly Medicare revenue. The Medicare census has fallen from 20.4 in February to 9.7 in July. Since then, Medicare census has shown a steady increase through October. December and early January has shown a strong Medicare census around 20 to 21, which is about 650 days a month. An average Medicare census would get census back to 2010 levels.

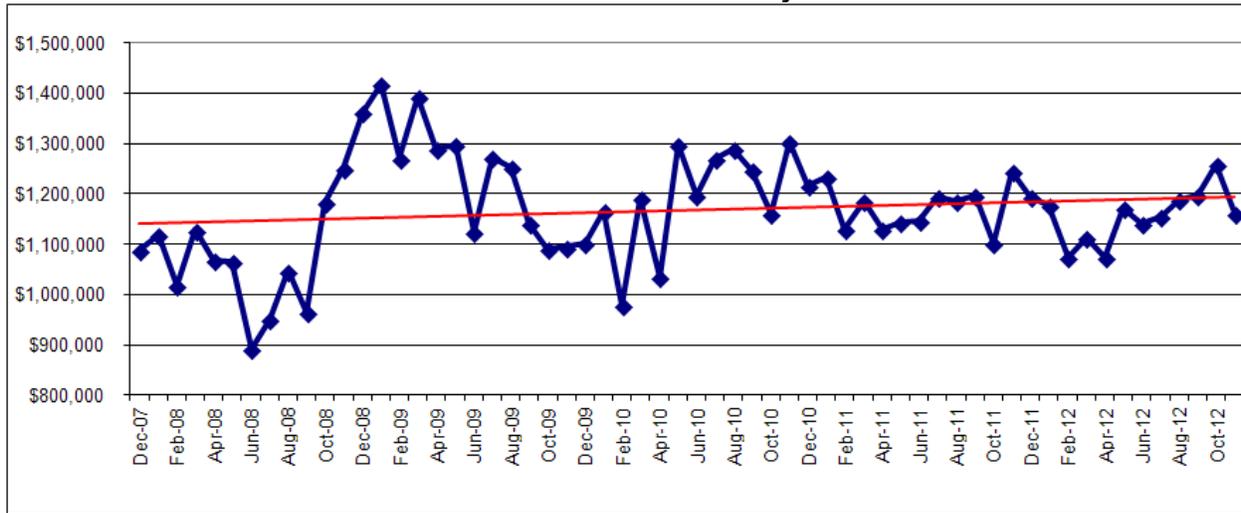
The table below summarizes the Medicare data by fiscal year. It clearly shows that 2010 was a good Medicare year. The national average Medicare rate cut was about 12 percent in October 2011. In 2012, CCNH's average revenue per day is 15 percent less compared to 2011.

**Medicare Revenue Per Month  
FY 2008, 2009, 2010, 2011 and YTD 2012**

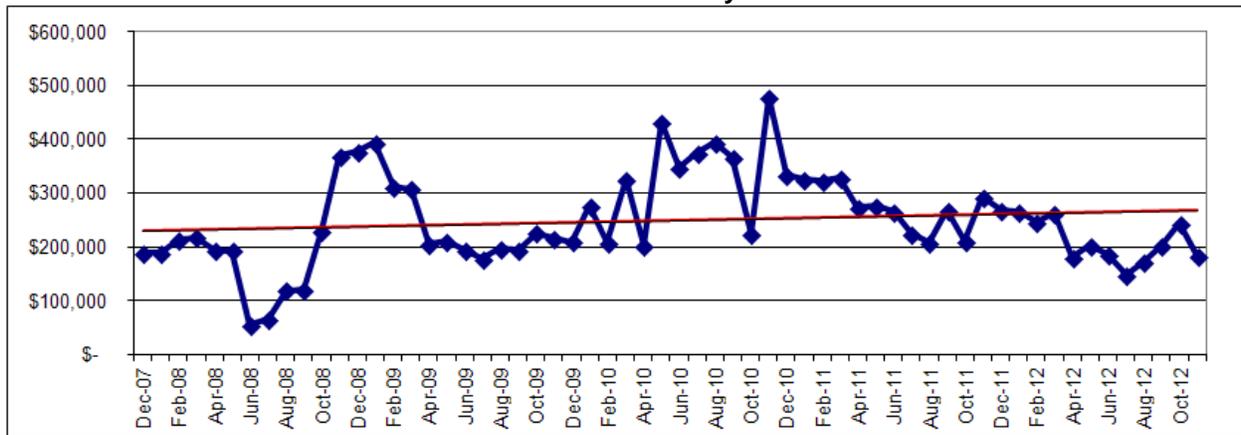
	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>YTD 2012</b>
Revenue Per Month	\$251,796	\$320,298	\$277,308	\$214,245
Days Per Month	595	701	515	460
Revenue Per Day	\$434	\$457	\$539	\$458

The following charts summarize the long term revenue trends.

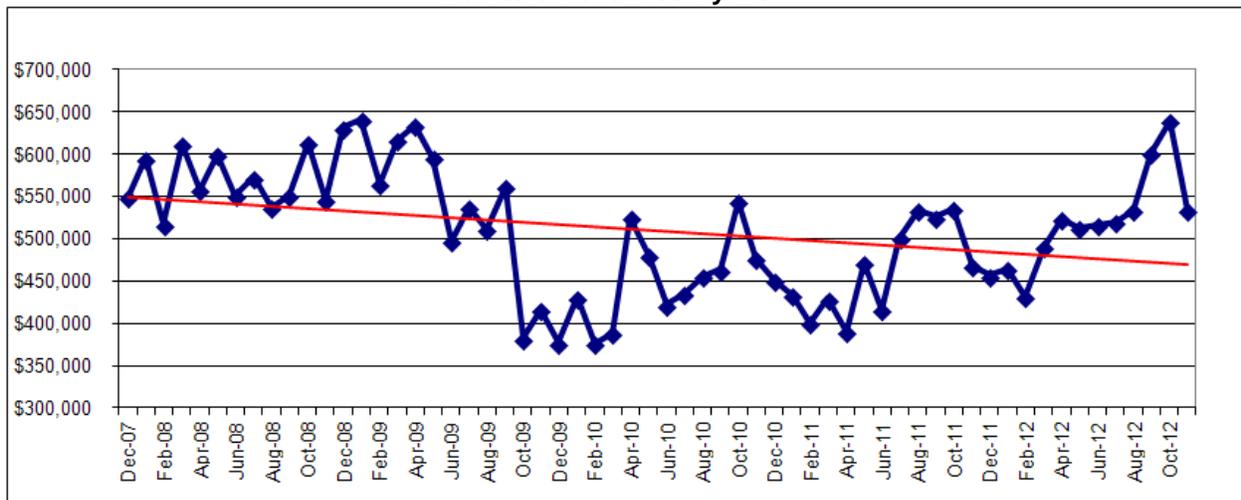
**Revenue from Patient Services by Month**



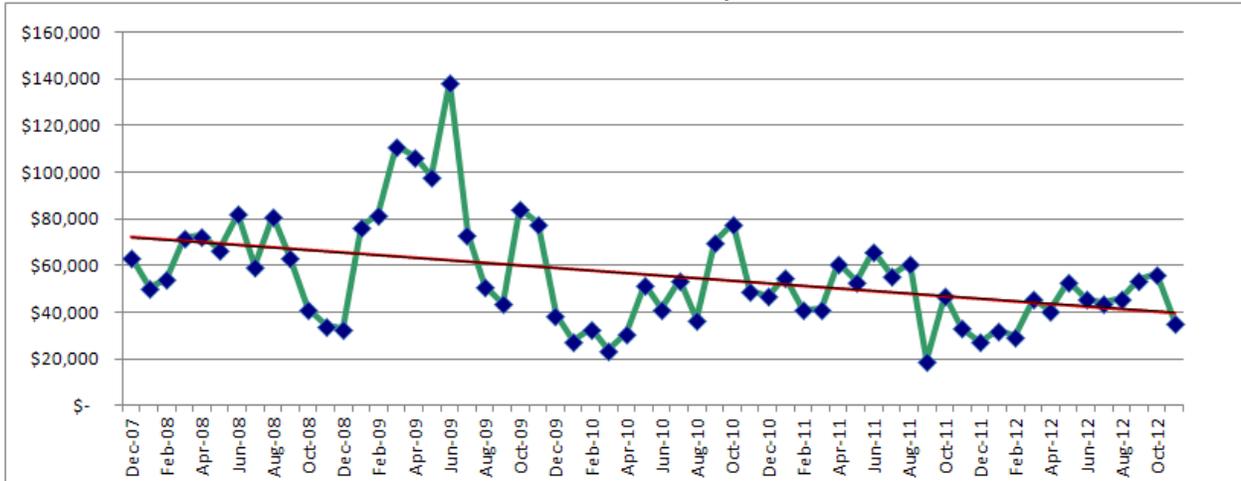
**Medicare A Revenues by Month**



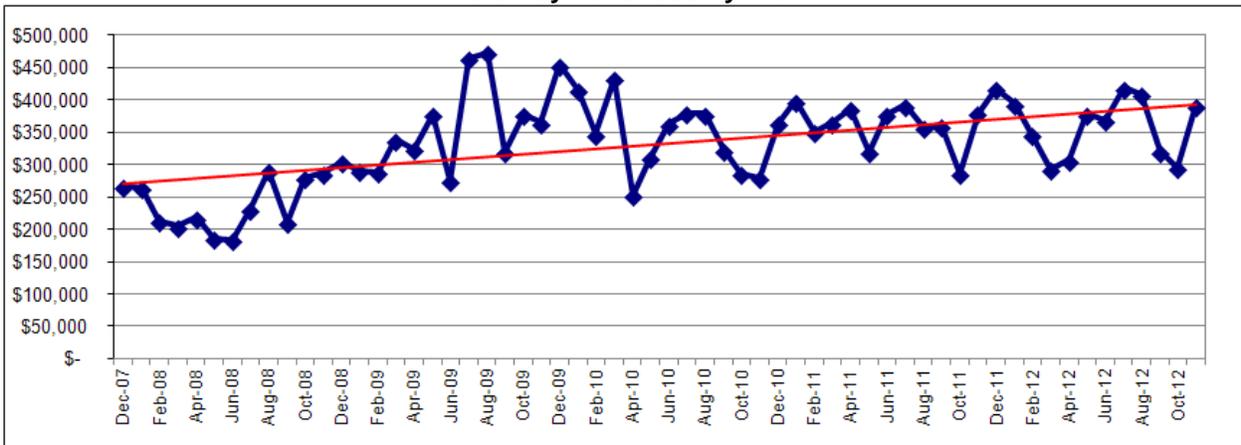
**Medicaid Revenues By Month**



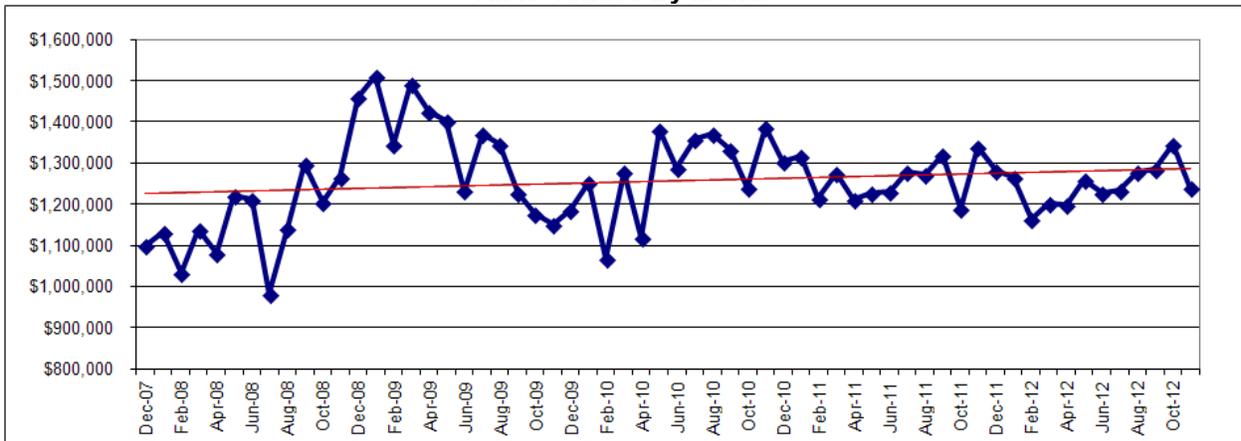
**Medicare B Revenues By Month**



**Private Pay Revenues By Month**

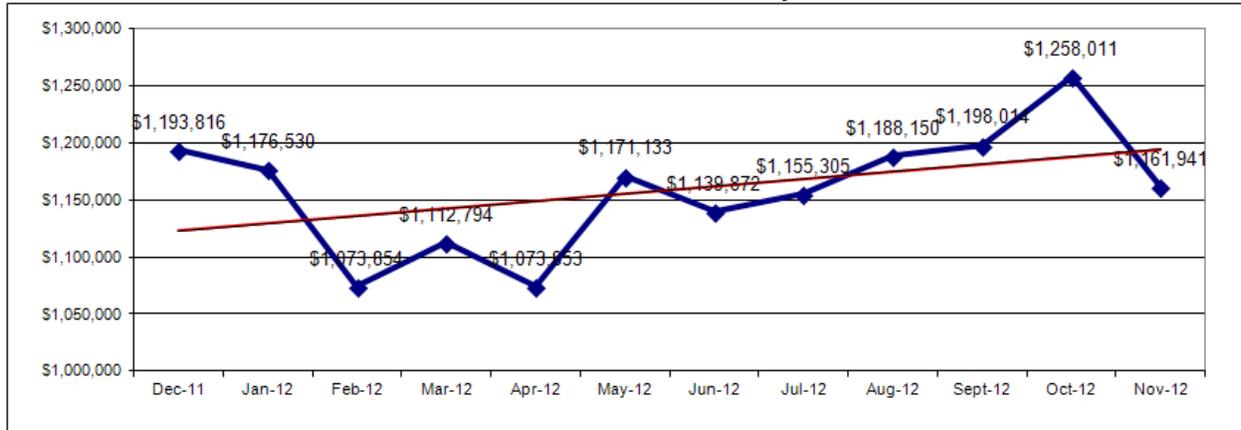


**All Revenues By Month**

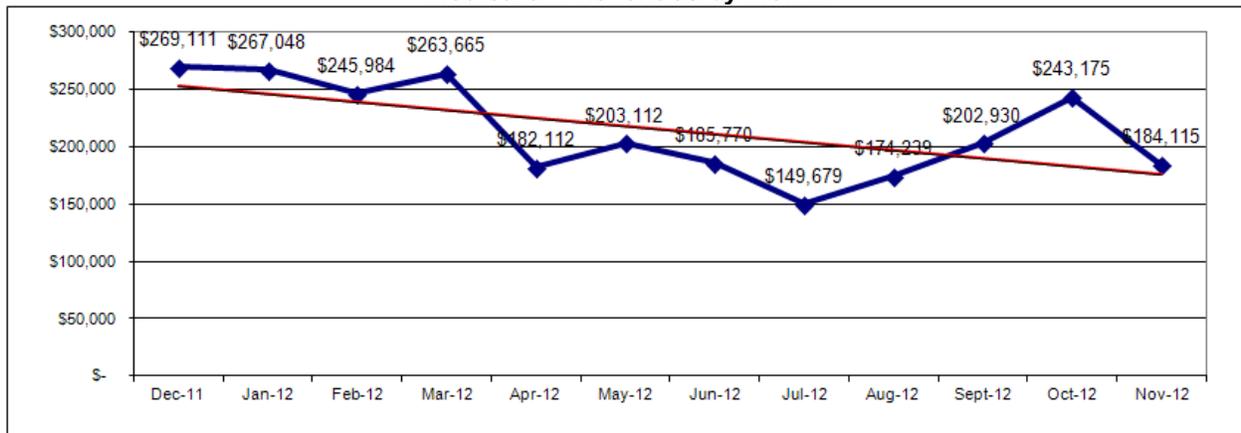


The following charts summarize the monthly revenues trends for the current FY 2012. While Medicare revenue has fallen off through July, private pay and Medicaid revenue have shown growth during the same period. Patient service revenue in October reached a new high for the second straight month. The big difference is December 2011 had 18.6 Medicare residents compared to 15.1 in October. But the total census increased from 199.7 in December to 211.9 in October.

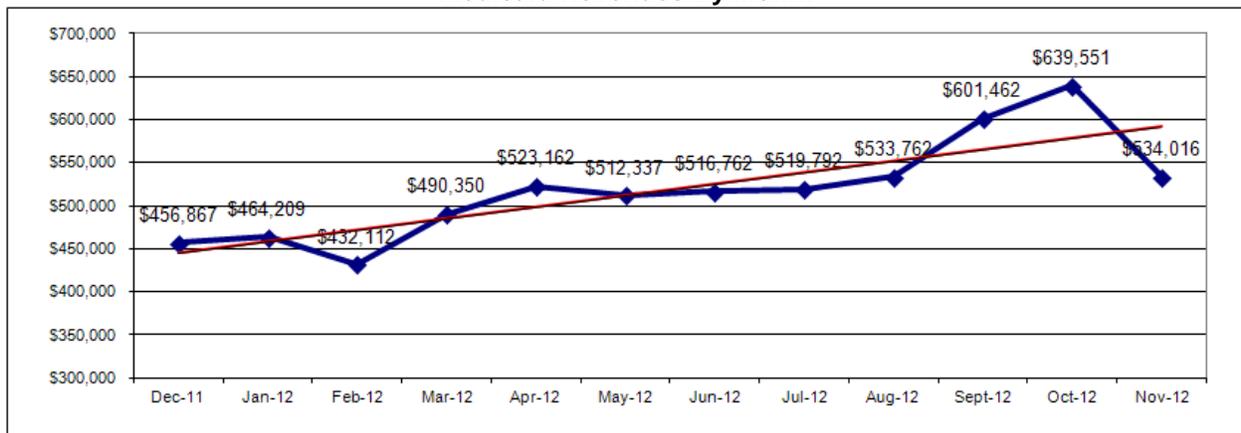
**Revenue from Patient Services by Month**



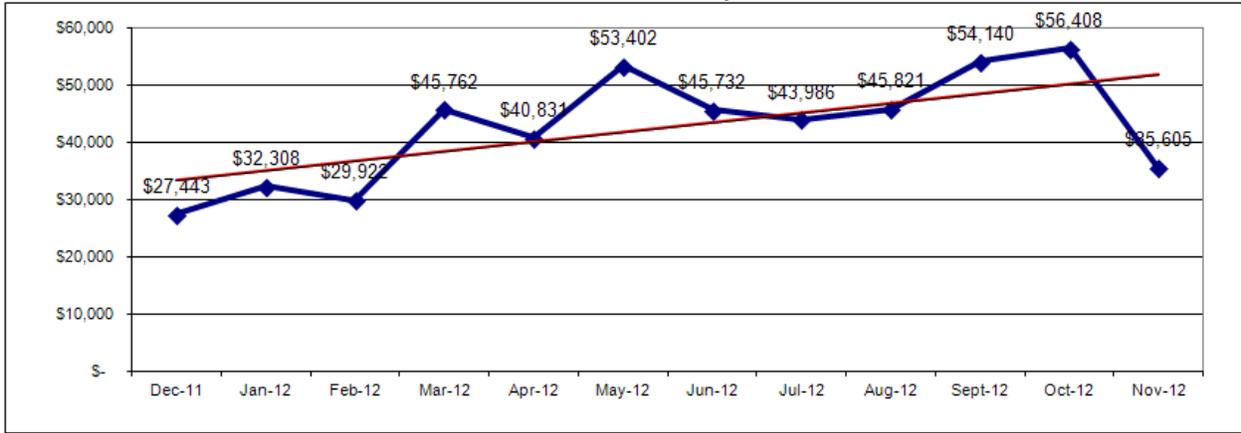
**Medicare A Revenues by Month**



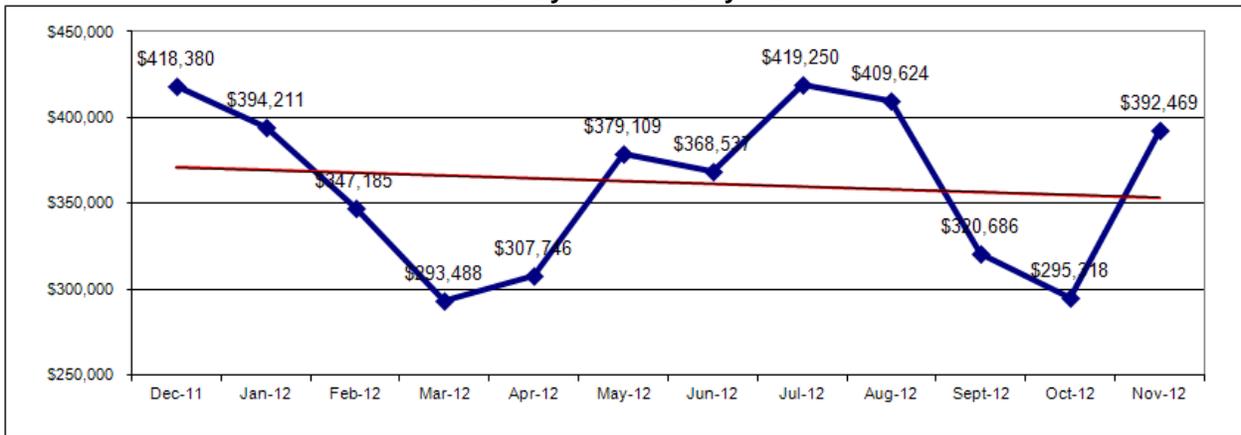
**Medicaid Revenues By Month**



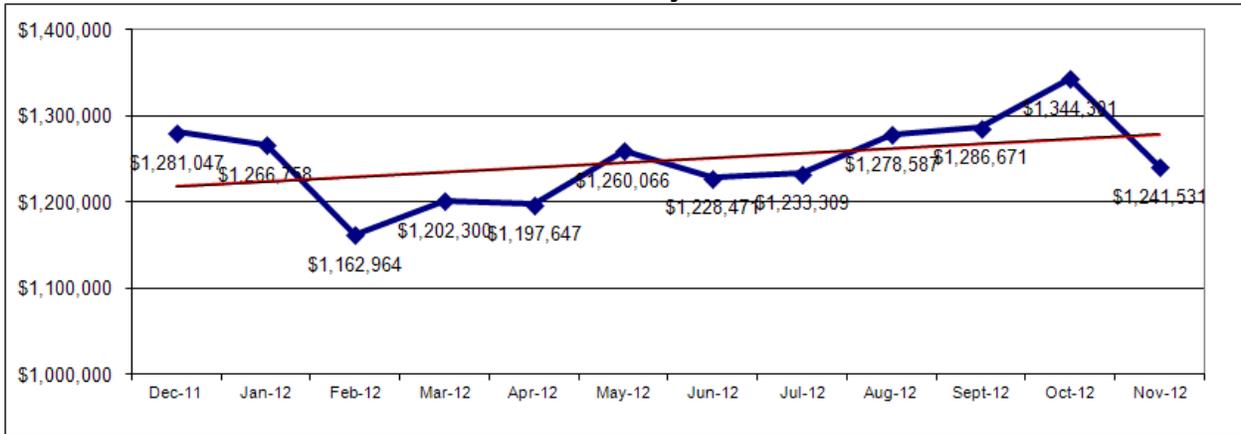
**Medicare B Revenues By Month**



**Private Pay Revenues By Month**

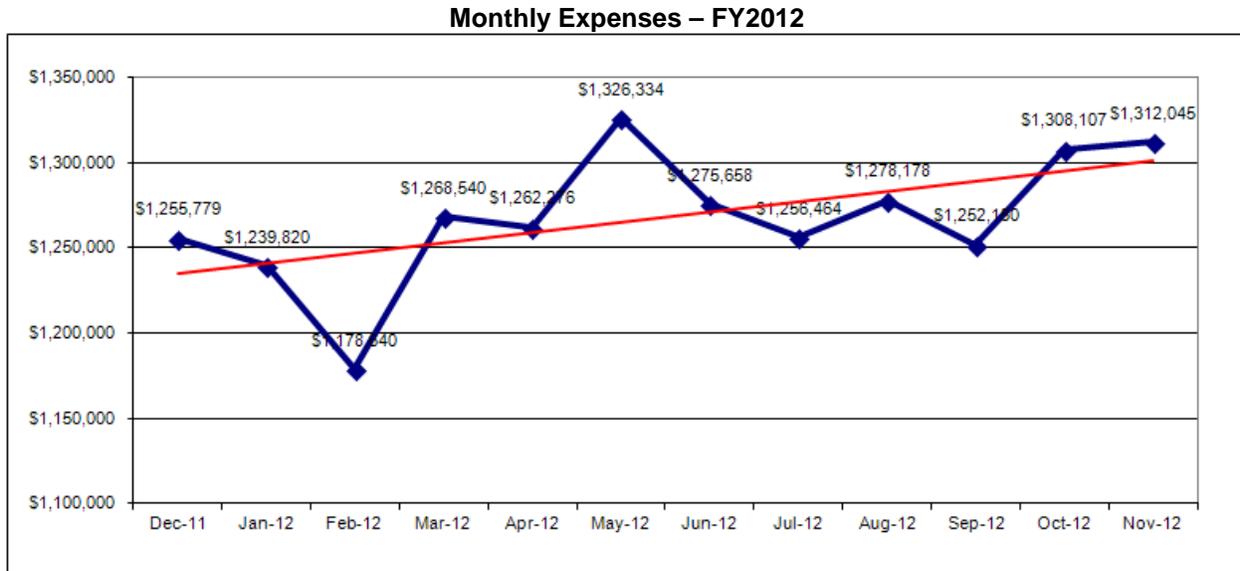


**All Revenues By Month**

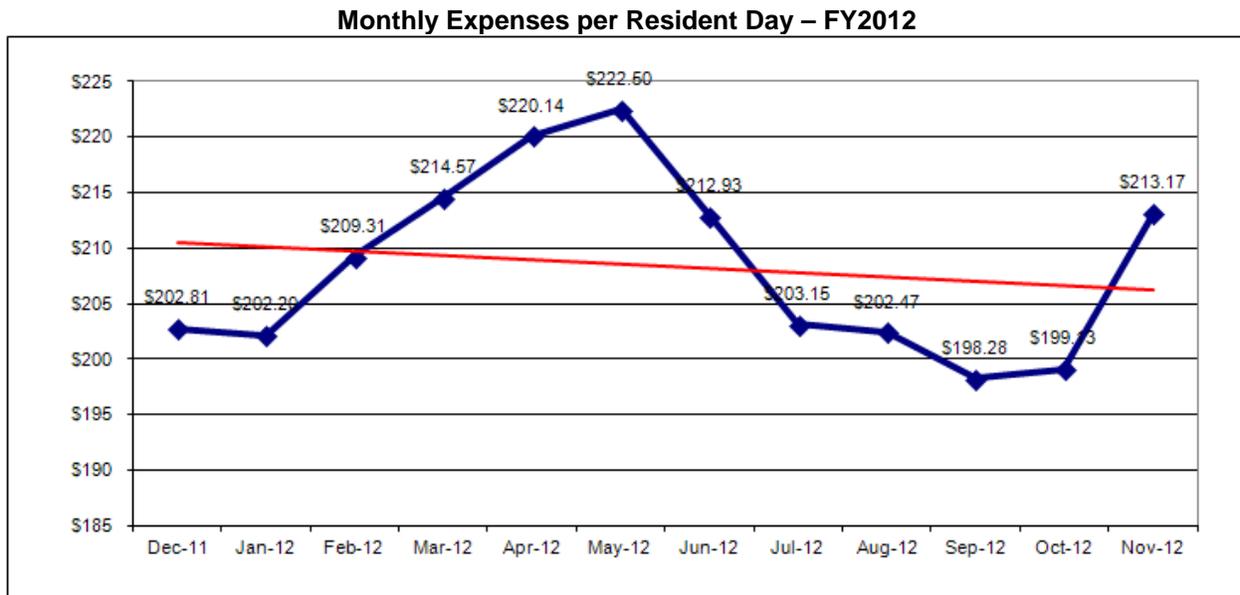


## Expenses

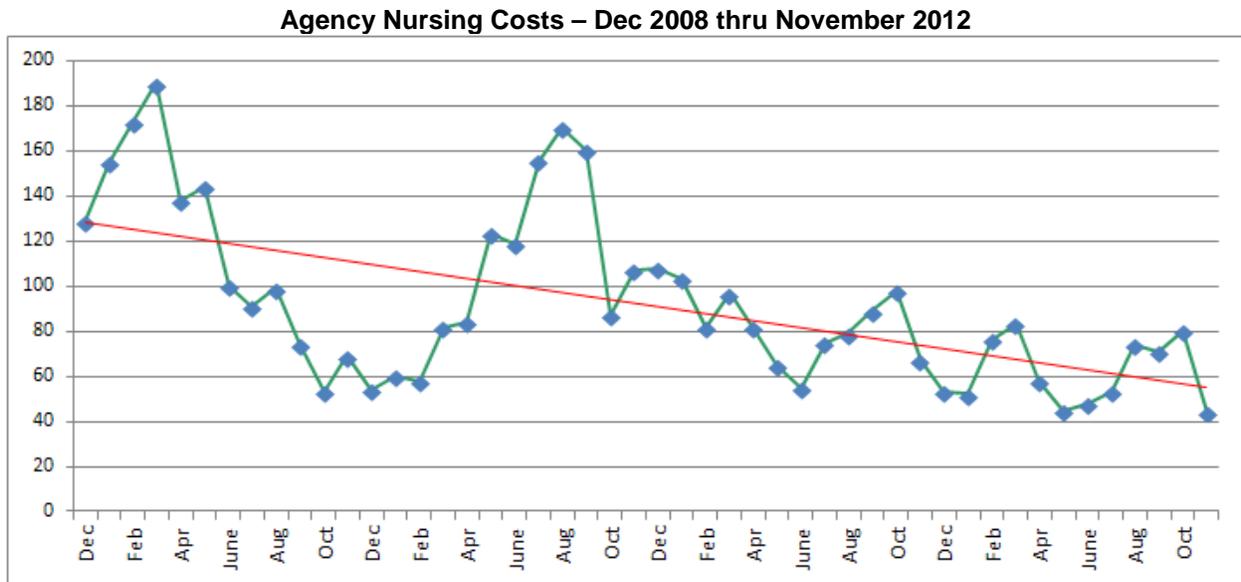
Expenses increased from \$1.308 million in October to \$1.312 million in November.



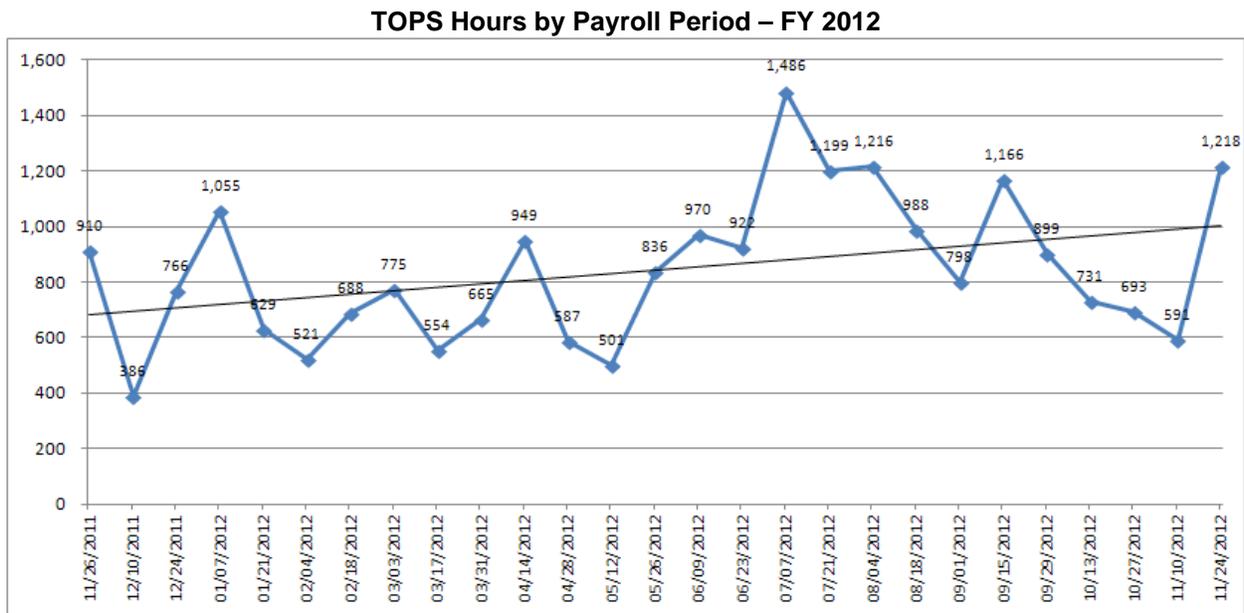
The chart below summarizes the monthly expenses per resident day. It clearly shows that as the census fell between March and May, the costs per day increased dramatically. Since then, as the census has increased, the average costs per day have steadily declined through October before showing a year-end increase in November.



The following graph illustrates agency expense through November 2012. Expenses showed a steady increase between May and October before falling to a year low of \$44k in November.



Vacation or TOPS usage usually drives an increase in agency expense. The TOPs chart below shows that TOPs hours is falling into the first payroll in November. The Thanksgiving holiday increased the TOPs hours in the last payroll of November. This may be a timing issue in agency billing.



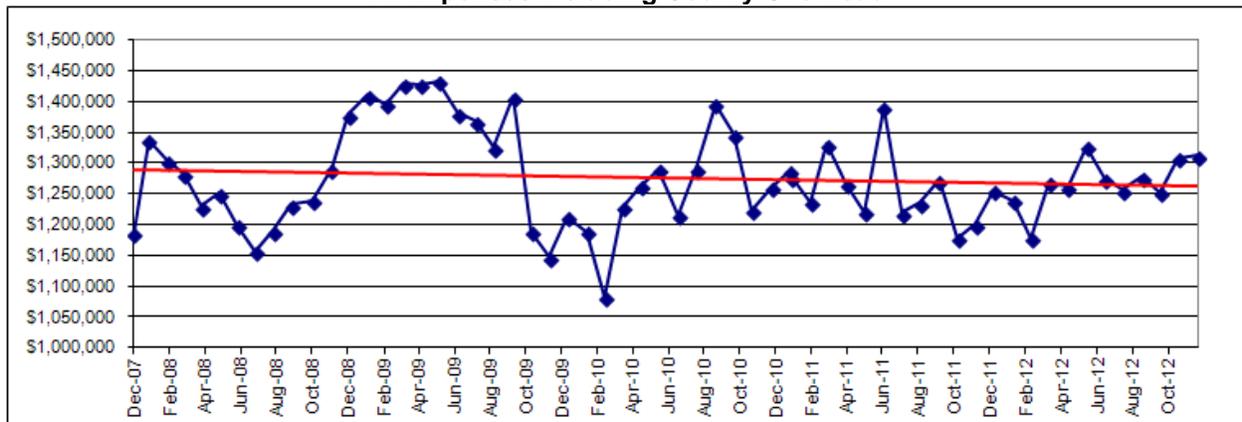
The table below summarizes the average monthly operating expenses since FY 2008. Except for the 9 percent increase between 2008 and 2009, there has been little growth in expenses. FY2012 expenses remain almost unchanged compared to 2011.

**Monthly Average Operating Expenses**

Year	Operating Expenses	Annual % Change
FY 2008	\$1,241,775	
FY 2009	\$1,357,833	9.3%
FY 2010	\$1,249,738	(8.0)%
FY 2011	\$1,259,420	0.8%
FY 2012 YTD	\$1,267,833	(0.7)%

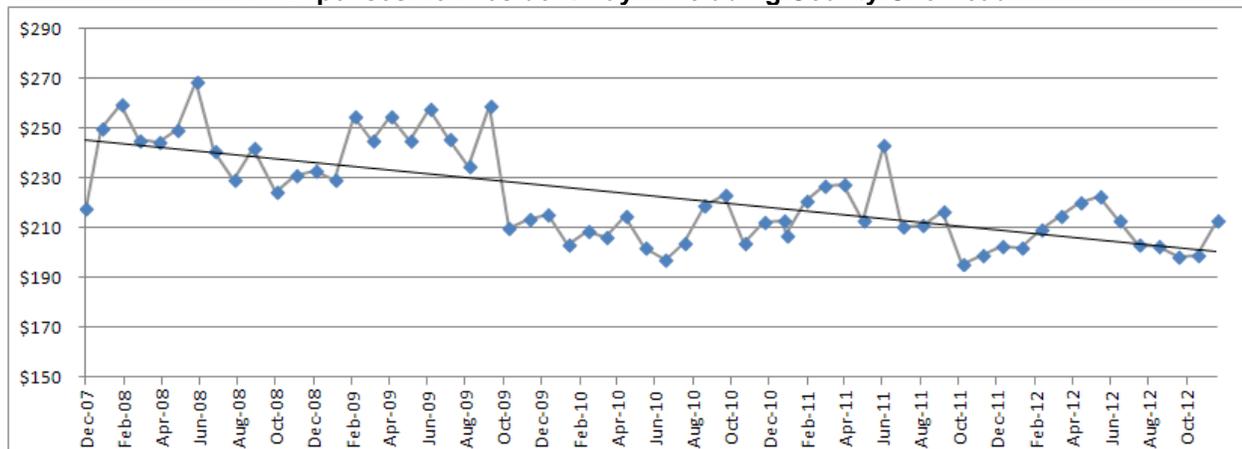
The following graph profiles the long term expense trend for CCNH. The figures since October 09 reflect the elimination of the transfer expense associated with IGT program.

**All Expenses Including County Overhead**

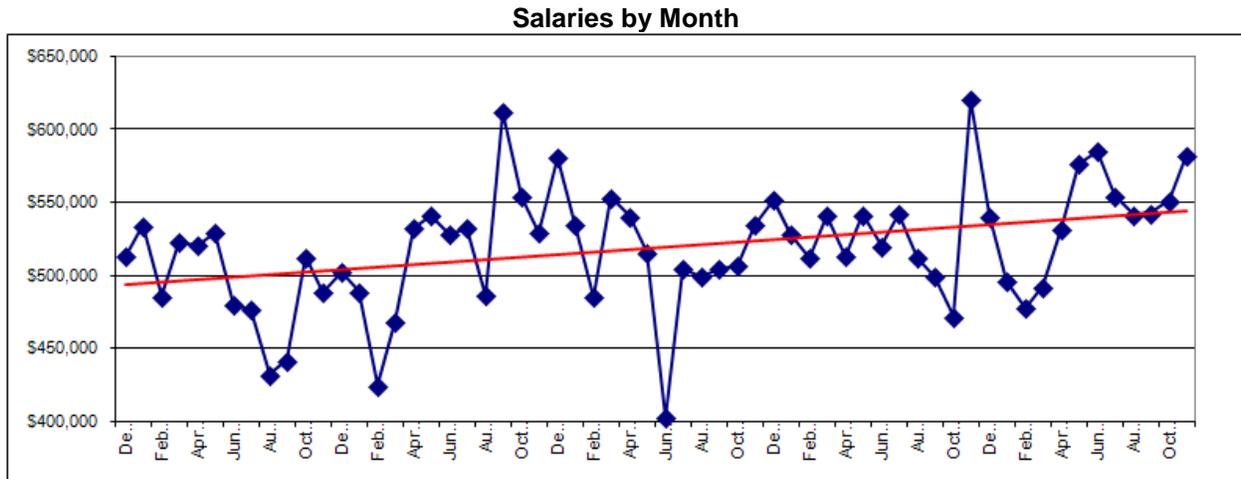


The chart below shows the long-term expenses per day trend. The IGT expense was eliminated in October of 2009. Costs per day have showed significant improvement since the end of 2007.

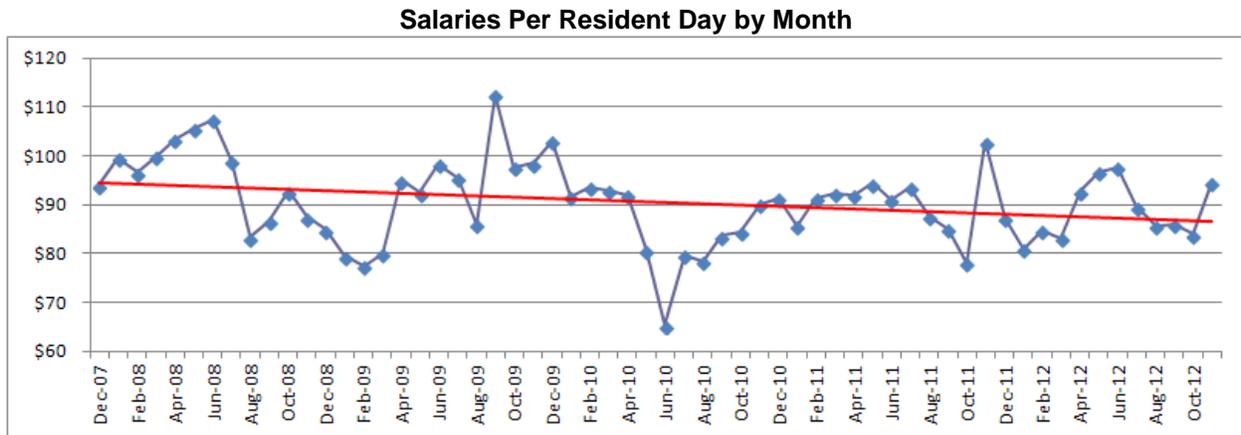
**All Expenses Per Resident Day – Including County Overhead**



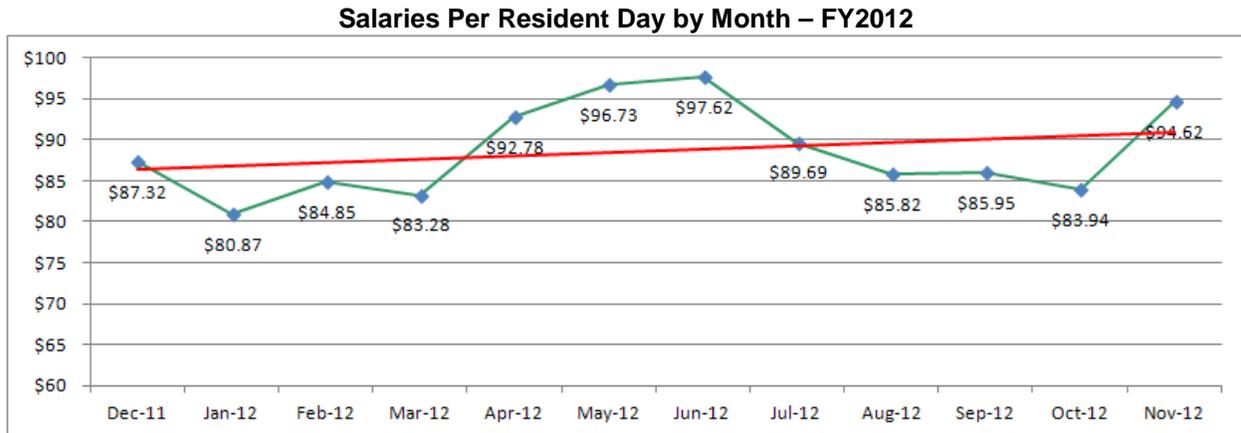
The trend in wages since December 2007 is graphically summarized below. It shows a gradual positive slope.



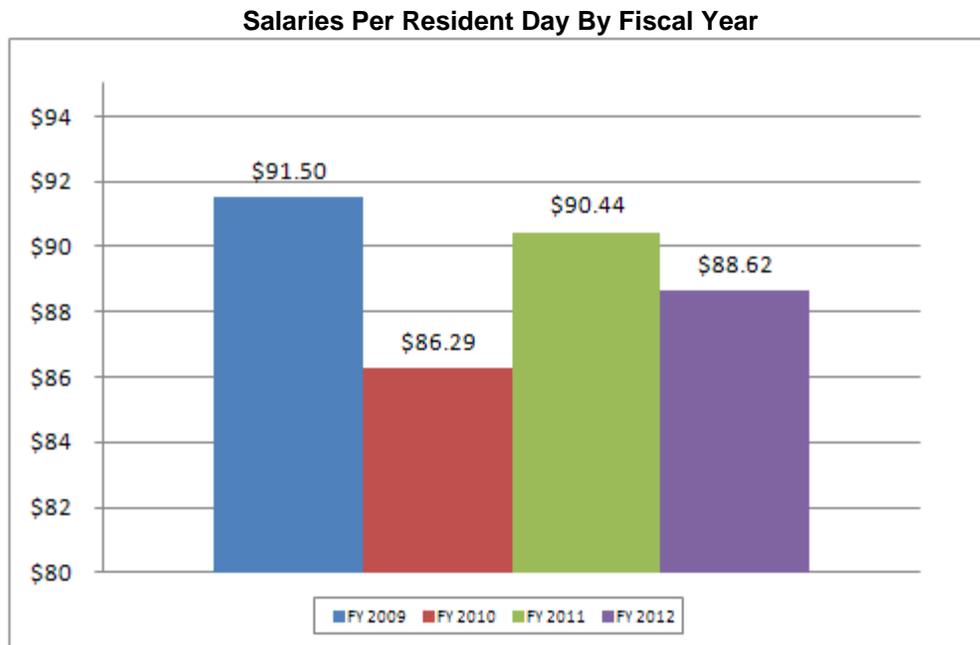
When salaries are calculated on a per day basis, a declining trend is seen over the past five years.



The chart below summarizes the salaries per day for FY 2012. In the low census months in April, May and June, salaries per day increased. Since then, coinciding with the census growth, the salaries per day has shown a declining trend – a positive sign. The increase in November 2012 is due to the payout of two holidays resulting in a sharp increase. However, the November 2011 per diem was \$102.91.

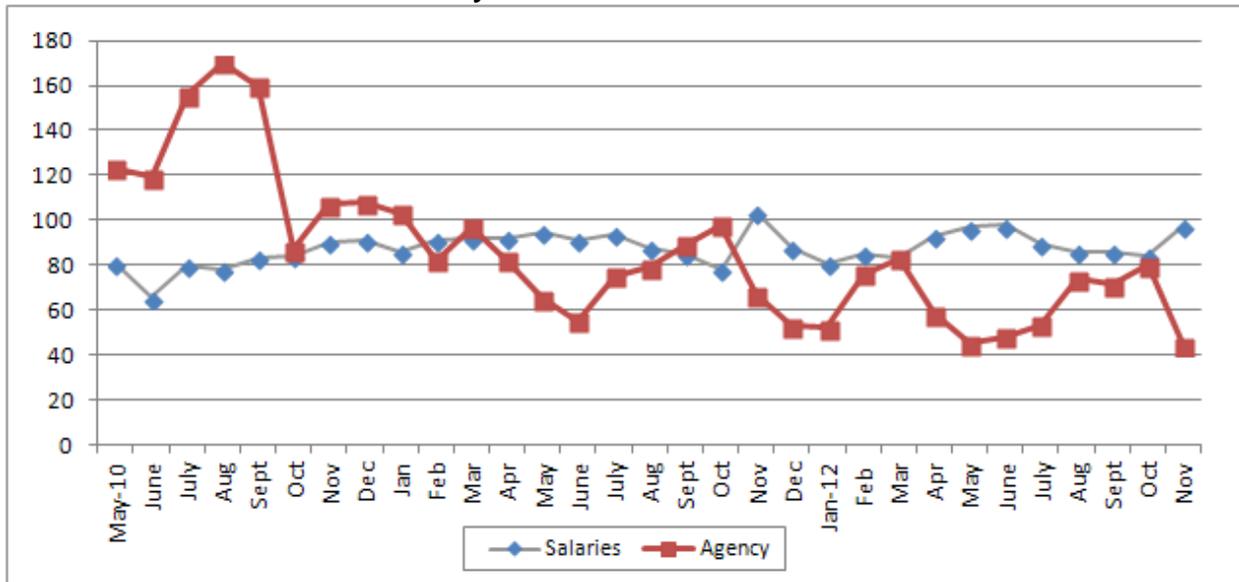


The table below shows that salary costs per day are lower in 2012 compared to 2011. Salaries per resident day averaged \$88.62 in FY 2012, which is below the 2011 per diem of \$90.44.



The last graph below compares CCNH salaries to agency expenses. Since May of 2010, agency costs have been drastically reduced while salary costs per day have remained in check.

**CCNH Salaries Per Resident Day vs Agency Expense  
May 2010 thru November 2012**



### Summary

November showed a net loss of -\$71k with a negative cash contribution of -\$10k. Higher overtime expenses due to a two holiday month plus a year-end journal adjustment were the primary reasons for the increase in expenses. For the year, CCNH showed a net loss of \$222k but a positive cash flow of \$506k.

The trend for the last few months of 2012 a positive census trend. New census highs were reached in September and October. Census has since fallen to a steady level of around 205 in December and January, which from 210 to 204 which is still strong numbers. CCNH has not been at 205 since the summer of 2010. Medicare has been steady at slightly over 20 in December and so far into January. That is a good start to FY 2013.

To: Board of Directors  
Champaign County Nursing Home

From: Scott T Gima  
Manager

Date: December 9, 2012

Re: Cash Position  
Sources & Uses of Anticipated Funds

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Attached are the exhibits showing CCNH's cash position as of November 30, 2012.

The ending cash balance fell from \$1,138,748 in October to November was \$786,264. Operations did not provide a positive cash contribution with a -\$10k cash for the month of November. Accounts payable decreased by \$10k, while accounts receivable increased by \$163k. CCNH received an extra Medicaid payment in October, which had the dual effect of making October look better and November worse. Three payrolls were also paid out in November.

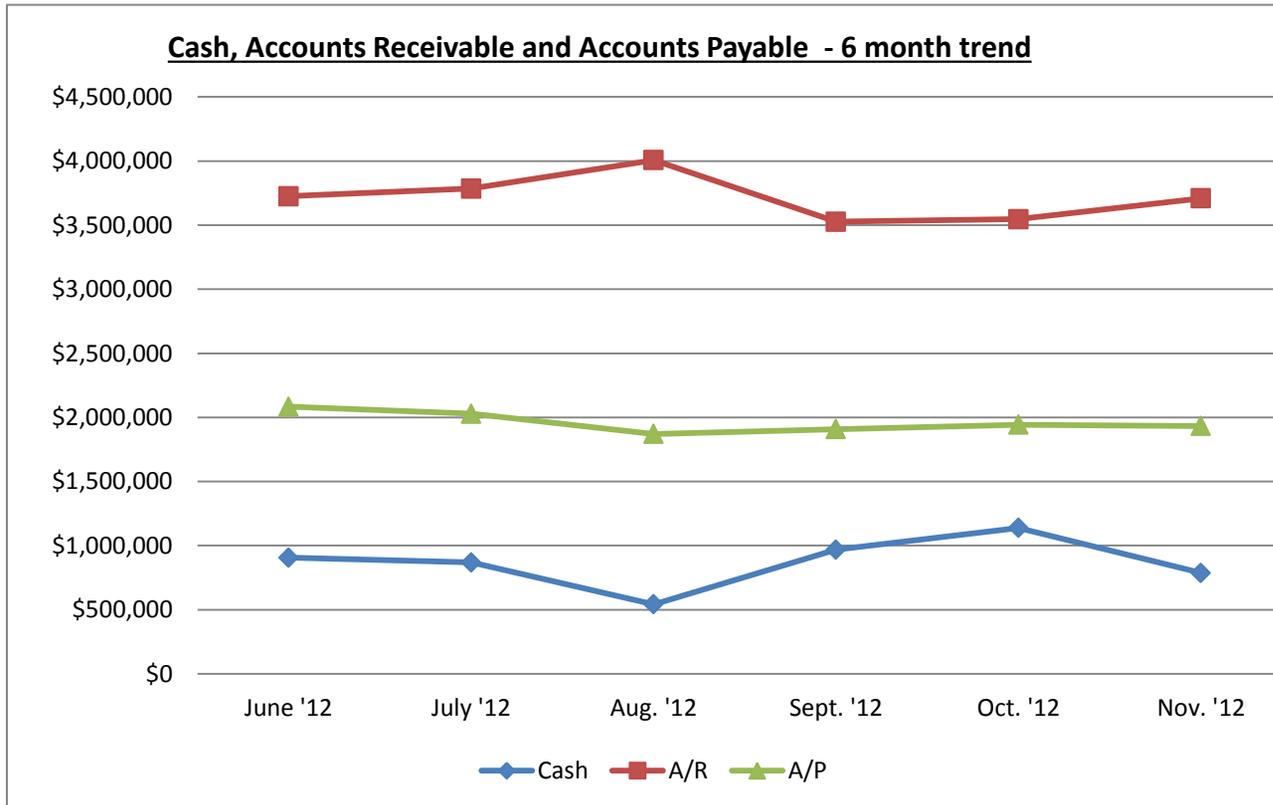
Also attached is a cash flow analysis/projection for calendar year 2013. It also includes the historical cash flow going back to July 2012. The report includes actual cash receipts and disbursements through the end of December 31, 2012. The January 2013 through December 2013 cash receipts and disbursements are estimated based on historical trends and the 2013 budget, including the \$300k dialysis capital expenditure. It assumes no Medicaid payments delays and it assumes that Medicaid payments will be made monthly. It also assumes that the current two month hold back in payables. With these assumptions, the cash flow projections estimate \$2 million in cash by the end of December 2013.

This spreadsheet will be updated monthly. If necessary, MPA will be updating as frequently as necessary so any negative impact on future cash flows can be estimated and appropriate action can be taken well in advance.

## Champaign County Nursing Home June 30, 2012 through November 30, 2012

**Key Balance Sheet Items Charted Below:**

	<u>June '12</u>	<u>July '12</u>	<u>Aug. '12</u>	<u>Sept. '12</u>	<u>Oct. '12</u>	<u>Nov. '12</u>
<b>Cash</b>	905,922	868,633	542,591	968,505	1,138,748	786,264
<b>A/R</b>	3,725,696	3,784,412	4,007,123	3,526,354	3,546,162	3,709,118
<b>A/P</b>	2,083,968	2,028,983	1,871,319	1,907,778	1,943,402	1,932,923



**Champaign County Nursing Home**  
**Monthly Statements of Cash Flow (Indirect Method)**  
**June 30, 2012 through November 30, 2012**

	<u>June '12</u>	<u>July '12</u>	<u>Aug. '12</u>	<u>Sept. '12</u>	<u>Oct. '12</u>	<u>Nov. '12</u>
<b><u>CASH FLOW FROM OPERATING ACTIVITIES:</u></b>						
Net Income (Loss) - Monthly	\$ (47,187)	\$ (23,154)	\$ 408	\$ 34,521	\$ 36,194	\$ (70,514)
Depreciation Expense	60,638	60,638	60,638	60,638	60,638	60,614
(Incr.)/Decr. in Accounts Receivable	459,018	(58,717)	(222,711)	480,770	(19,808)	(162,957)
(Incr.)/Decr. in Prepaid Expenses	13,032	12,356	12,356	12,356	12,356	12,355
(Incr.)/Decr. in Inventory	-	-	-	-	-	-
(Incr.)/Decr. in Patient Trust	(216)	430	(145)	(164)	(705)	654
Incr./(Decr.) in Accounts Payable	53,526	(54,985)	(157,664)	36,459	35,624	(10,479)
Incr./(Decr.) in Salaries and Wages Payable	(223,720)	43,142	58,501	33,364	52,039	(169,846)
Incr./(Decr.) in Interest Payable	(57,126)	11,425	11,425	11,425	11,426	11,425
Incr./(Decr.) in Accrued Com. Absences	(13,028)	(14,929)	799	(2,222)	(10,633)	(23,135)
Incr./(Decr.) in Other Liabilities	216	(430)	146	163	705	(654)
Net Cash Provided (Used) by Operating Activities	<u>245,153</u>	<u>(24,224)</u>	<u>(236,247)</u>	<u>667,310</u>	<u>177,836</u>	<u>(352,537)</u>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES:</u></b>						
Purchase of Equipment	-	-	-	-	(7,540)	-
Improvements (CIP)	(21,339)	-	(13,527)	13,527	-	-
Net Cash Provided (Used) by Investing Activities	<u>(21,339)</u>	<u>-</u>	<u>(13,527)</u>	<u>13,527</u>	<u>(7,540)</u>	<u>-</u>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES:</u></b>						
Incr./(Decr.) in Tax Anticipation Note	(279,705)	(13,065)	(76,268)	(254,923)	-	-
Incr./(Decr.) in Bonds Payable	-	-	-	-	-	-
Incr./(Decr.) in Equity Adjustment	-	-	-	-	(53)	53
Net Cash Provided (Used) by Financing Activities	<u>(279,705)</u>	<u>(13,065)</u>	<u>(76,268)</u>	<u>(254,923)</u>	<u>(53)</u>	<u>53</u>
<b>Total Cash Flow</b>	<b>(55,891)</b>	<b>(37,289)</b>	<b>(326,042)</b>	<b>425,914</b>	<b>170,243</b>	<b>(352,484)</b>
Beginning Cash Balance (Prior Month's)	961,813	905,922	868,633	542,591	968,505	1,138,748
<b>MONTH ENDING CASH BALANCE</b>	<b><u>\$ 905,922</u></b>	<b><u>\$ 868,633</u></b>	<b><u>\$ 542,591</u></b>	<b><u>\$ 968,505</u></b>	<b><u>\$ 1,138,748</u></b>	<b><u>\$ 786,264</u></b>
	905,922	868,633	542,591	968,505	1,138,748	786,264

**Champaign County Nursing Home**  
**Statement of Cash Flows (Indirect Method)**  
**11 Months**  
**November 30, 2011 through November 30, 2012**

**CASH FLOW FROM OPERATING ACTIVITIES:**

<b>Net Income (Loss) - YTD</b>	<b>\$ (222,044)</b>
Depreciation Expense	728,385
(Incr.)/Decr. in Accounts Receivable	2,238,374
(Incr.)/Decr. in Prepaid Expenses	(52,079)
(Incr.)/Decr. in Inventory	-
(Incr.)/Decr. in Patient Trust	400
Incr./(Decr.) in Accounts Payable	(1,757,740)
Incr./(Decr.) in Salaries and Wages Payable	(380,682)
Incr./(Decr.) in Interest Payable	(3,403)
Incr./(Decr.) in Accrued Com. Absences	(9,725)
Incr./(Decr.) in Other Liabilities	(544)
	<hr/>
<b>Net Cash Provided by Operating Activities:</b>	<b>540,942</b>

**CASH FLOW FROM INVESTING ACTIVITIES:**

Purchase of Equipment	(19,952)
Improvements (CIP)	(21,339)
	<hr/>
<b>Net Cash Provided by Investing Activities</b>	<b>(41,291)</b>

**CASH FLOW FROM FINANCING ACTIVITIES:**

Increase in Tax Anticipation Note	-
(Decrease) in Bonds Payable	(165,000)
(Decrease) in Equity Adjustment	-
	<hr/>
<b>Net Cash Provided by Financing Activities:</b>	<b>(165,000)</b>

<b>Total Cash Flow</b>	<b>334,651</b>
<b>Beginning Cash - 11/30/2011</b>	<b>451,613</b>
	<hr/>
<b>ENDING CASH - 11/30/2012</b>	<b>\$ 786,264</b>
	<hr/> <hr/>

Champaign County Nursing Home  
Cash Flow Analysis

	Deposits Pending Deposits <u>Estimated Deposits</u>	<u>Running Balance</u>
<u>July 2012</u>		
Beginning Balance	905,922	905,922
Medicare Deposit	291,000	1,196,922
Private Pay Deposit	435,200	1,632,122
Deposit Medicare B / Co-ins./ PP	-	1,632,122
Deposit Resident Liability	125,000	1,757,122
Deposit Medicare (remain. F/M/A/M/J/J/A/S/O/N/D/J)	-	1,757,122
Medicaid Deposit	330,000	2,087,122
Payroll (\$250k per payroll)	(512,000)	1,575,122
A/P (Vouchers) - Friday after 3rd Tuesday	(706,210)	868,912
<u>Aug</u>		
Beginning Balance	868,912	868,912
Medicare Deposit	149,500	1,018,412
Private Pay Deposit	409,200	1,427,612
Deposit Medicare B / Co-ins./ PP	-	1,427,612
Deposit Resident Liability	125,000	1,552,612
Deposit Medicare (remain. F/M/A/M/J/J/A/S/O/N/D/J)	-	1,552,612
Medicaid Deposit	286,200	1,838,812
Payroll	(483,400)	1,355,412
A/P (Vouchers) - Friday after 3rd Tuesday	(813,200)	542,212
<u>Sep</u>		
Beginning Balance	542,212	542,212
Medicare Deposit	38,600	580,812
Private Pay Deposit	496,000	1,076,812
Deposit Medicare B / Co-ins./ PP	-	1,076,812
Deposit Resident Liability	125,000	1,201,812
Deposit Medicare (remain. F/M/A/M/J/J/A/S/O/N/D/J)	-	1,201,812
Medicaid Deposit	640,000	1,841,812
Tax Distribution	100,000	1,941,812
IGA Payment	121,900	2,063,712
Payroll	(509,600)	1,554,112
A/P (Vouchers) - Friday after 3rd Tuesday	(586,000)	968,112
<u>Oct</u>		
Beginning Balance	968,112	968,112
Medicare Deposit	266,545	1,234,657
Private Pay Deposit	590,700	1,825,357
Deposit Medicare B / Co-ins./ PP	-	1,825,357
Deposit Resident Liability	125,000	1,950,357
Deposit Medicare (remain. F/M/A/M/J/J/A/S/O/N/D/J)	-	1,950,357
Medicaid Deposit	342,000	2,292,357
Liab./Prop. Tax	-	2,292,357
Payroll	(499,500)	1,792,857
A/P (Vouchers) - Friday after 3rd Tuesday	(660,000)	1,132,857
<u>Nov</u>		
Beginning Balance	1,132,857	1,132,857
Medicare Deposit	188,905	1,321,762
Private Pay Deposit	619,784	1,941,546
Deposit Medicare B / Co-ins./ PP	-	1,941,546
Deposit Resident Liability	-	1,941,546
Deposit Medicare (remain. F/M/A/M/J/J/A/S/O/N/D/J)	-	1,941,546
Medicaid Deposit	261,990	2,203,536
Tax Distribution	35,128	2,238,664
Payroll - 3 payrolls	(769,666)	1,468,998

Champaign County Nursing Home  
Cash Flow Analysis

	Deposits	Running Balance
	Pending Deposits	
	<u>Estimated Deposits</u>	<u>Running Balance</u>
A/P (Vouchers) - Friday after 3rd Tuesday	(677,719)	791,279
 <u>Dec</u>		
Beginning Balance	791,279	791,279
Medicare Deposit		
12/3/2012 Medicare Deposit	2,118	793,397
12/6/2012 Medicare Deposit	31,970	825,367
12/7/2012 Medicare Deposit	2,234	827,602
12/10/2012 Medicare Deposit	390	827,992
12/11/2012 Medicare Deposit	15,203	843,194
12/13/2012 Medicare Deposit	57	843,251
12/17/2012 Medicare Deposit	1,242	844,493
12/18/2012 Medicare Deposit	2,203	846,696
12/19/2012 Medicare Deposit	2,976	849,672
12/20/2012 Medicare Deposit	57	849,728
12/27/2012 Medicare Deposit	3,699	853,427
12/28/2012 Medicare Deposit	10,722	864,149
12/31/2012 Medicare Deposit	351	864,500
12/31/2012 Medicare Deposit	68,721	933,220
Private Pay Deposit		
12/5/2012 Private Pay Deposit	55,638	988,858
12/6/2012 Private Pay Deposit	4,617	993,475
12/7/2012 Private Pay Deposit	9,304	1,002,779
12/11/2012 Private Pay Deposit	4,627	1,007,406
12/13/2012 Private Pay Deposit	34,976	1,042,383
12/14/2012 Private Pay Deposit	1,833	1,044,216
12/17/2012 Private Pay Deposit	28,688	1,072,903
12/18/2012 Private Pay Deposit	127,371	1,200,274
12/19/2012 Private Pay Deposit	55,058	1,255,332
12/20/2012 Private Pay Deposit	57,873	1,313,205
12/21/2012 Private Pay Deposit	58,756	1,371,961
12/27/2012 Private Pay Deposit	68,346	1,440,307
12/28/2012 Private Pay Deposit	29,302	1,469,608
12/31/2012 Private Pay Deposit	12,449	1,482,057
12/19/2012 VA Deposits	19,936	1,501,993
12/19/2012 Medicaid Deposit	357,127	1,859,120
12/3/2012 Tax Distribution	914,000	2,773,120
12/27/2012 IGA Payment	166,347	2,939,467
12/21/2012 Liab./Prop. Tax	(104,895)	2,834,572
12/21/2012 Bond Principal Payment	(238,551)	2,596,021
Payroll		2,596,021
12/14/2012 Payroll	(277,292)	2,318,729
12/28/2012 Payroll	(239,339)	2,079,390
A/P (Vouchers) - Friday after 3rd Tuesday	-	2,079,390
12/7/2012 A/P (Vouchers) - Friday after 3rd Tuesday	(355,323)	1,724,067
12/14/2012 A/P (Vouchers) - Friday after 3rd Tuesday	(120,964)	1,603,103
12/21/2012 A/P (Vouchers) - Friday after 3rd Tuesday	(126,911)	1,476,193
12/28/2012 A/P (Vouchers) - Friday after 3rd Tuesday	(106,316)	1,369,876

Jan 2013

Beginning Balance	1,369,876	1,369,876
1/2/2013 Medicare	19,774	1,389,651
1/3/2013 Medicare	4,761	1,394,411
1/3/2013 Facility/Bank Deposits	67,610	1,462,022
Estimated Medicare Deposit	170,000	1,632,022
Est. Deposit Medicare (remain. F/M/A/M/J/J/A/S/O/N/D/J)	25,465	1,657,487
Estimated Private Pay Deposit	497,626	2,155,113

Champaign County Nursing Home  
Cash Flow Analysis

	Deposits	
	Pending Deposits	
	<u>Estimated Deposits</u>	<u>Running Balance</u>
Estimated VA Deposits	13,000	2,168,113
Estimated Insurance Deposits	69,225	2,237,338
Estimated Medicaid Deposit	321,000	2,558,338
Estimated Bed Tax	(66,066)	2,492,272
Settlement Check	(35,000)	2,457,272
Estimated Payroll	(500,000)	1,957,272
Estimated A/P (Vouchers) - Friday after 3rd Tuesday	(667,000)	1,290,272
<u>Feb</u>		
Beginning Balance	1,290,272	1,290,272
Estimated Medicare Deposit	170,000	1,460,272
Est. Deposit Medicare (remain. F/M/A/M/J/J/A/S/O/N/D/J)	30,000	1,490,272
Estimated Private Pay Deposit	512,000	2,002,272
Estimated VA Deposits	17,000	2,019,272
Estimated Insurance Deposits	75,000	2,094,272
Estimated Hospice Deposits	15,000	2,109,272
Estimated Title XX Deposits	20,000	2,129,272
Estimated Medicaid Deposit	321,000	2,450,272
Estimated Bed Tax	(34,083)	2,416,189
Estimated Payroll	(500,000)	1,916,189
Estimated A/P (Vouchers) - Thursdays & Friday after 3rd Monday	(612,000)	1,304,189
<u>Mar</u>		
Beginning Balance	1,304,189	1,304,189
Estimated Medicare Deposit	170,000	1,474,189
Est. Deposit Medicare (remain. F/M/A/M/J/J/A/S/O/N/D/J)	30,000	1,504,189
Estimated Private Pay Deposit	512,000	2,016,189
Estimated VA Deposits	17,000	2,033,189
Estimated Insurance Deposits	75,000	2,108,189
Estimated Hospice Deposits	15,000	2,123,189
Estimated Title XX Deposits	20,000	2,143,189
Estimated Medicaid Deposit	321,000	2,464,189
Estimated IGT/FFP Payment	175,000	2,639,189
Estimated Bed Tax	(36,056)	2,603,133
Estimated Payroll	(500,000)	2,103,133
Estimated A/P (Vouchers) - Thursdays & Friday after 3rd Monday	(607,000)	1,496,133
<u>Apr</u>		
Beginning Balance	1,496,133	1,496,133
Estimated Medicare Deposit	170,000	1,666,133
Est. Deposit Medicare (remain. F/M/A/M/J/J/A/S/O/N/D/J)	30,000	1,696,133
Estimated Private Pay Deposit	512,000	2,208,133
Estimated VA Deposits	17,000	2,225,133
Estimated Insurance Deposits	75,000	2,300,133
Estimated Hospice Deposits	15,000	2,315,133
Estimated Title XX Deposits	20,000	2,335,133
Estimated Medicaid Deposit	321,000	2,656,133
Estimated Bed Tax	(36,426)	2,619,707
Estimated Payroll	(500,000)	2,119,707
Estimated A/P (Vouchers) - Thursdays & Friday after 3rd Monday	(727,000)	1,392,707
<u>May</u>		
Beginning Balance	1,392,707	1,392,707
Estimated Medicare Deposit	170,000	1,562,707
Est. Deposit Medicare (remain. F/M/A/M/J/J/A/S/O/N/D/J)	30,000	1,592,707
Estimated Private Pay Deposit	512,000	2,104,707
Estimated VA Deposits	17,000	2,121,707
Estimated Insurance Deposits	75,000	2,196,707

Champaign County Nursing Home  
Cash Flow Analysis

	Deposits	
	Pending Deposits	
	<u>Estimated Deposits</u>	<u>Running Balance</u>
Estimated Hospice Deposits	15,000	2,211,707
Estimated Title XX Deposits	20,000	2,231,707
Estimated Medicaid Deposit	321,000	2,552,707
Estimated Bed Tax	(36,038)	2,516,669
Estimated Payroll	(750,000)	1,766,669
Estimated A/P (Vouchers) - Thursdays & Friday after 3rd Monday	(647,000)	1,119,669
<u>June</u>		
Beginning Balance	1,119,669	1,119,669
Estimated Medicare Deposit	170,000	1,289,669
Est. Deposit Medicare (remain. F/M/A/M/J/J/A/S/O/N/D/J)	30,000	1,319,669
Estimated Private Pay Deposit	512,000	1,831,669
Estimated VA Deposits	17,000	1,848,669
Estimated Insurance Deposits	75,000	1,923,669
Estimated Hospice Deposits	15,000	1,938,669
Estimated Title XX Deposits	20,000	1,958,669
Estimated Medicaid Deposit	321,000	2,279,669
Estimated IGT/FFP Payment	175,000	2,454,669
Estimated Bed Tax	(37,749)	2,416,920
Estimated Payroll	(530,000)	1,886,920
Estimated A/P (Vouchers) - Thursdays & Friday after 3rd Monday	(597,000)	1,289,920
Estimated Bond Payment	(65,045)	1,224,875
<u>July</u>		
Beginning Balance	1,224,875	1,224,875
Estimated Medicare Deposit	170,000	1,394,875
Est. Deposit Medicare (remain. F/M/A/M/J/J/A/S/O/N/D/J)	30,000	1,424,875
Estimated Private Pay Deposit	512,000	1,936,875
Estimated VA Deposits	17,000	1,953,875
Estimated Insurance Deposits	75,000	2,028,875
Estimated Hospice Deposits	15,000	2,043,875
Estimated Title XX Deposits	20,000	2,063,875
Estimated Medicaid Deposit	321,000	2,384,875
Estimated Bed Tax	(35,376)	2,349,499
Estimated Payroll	(500,000)	1,849,499
Estimated A/P (Vouchers) - Thursdays & Friday after 3rd Monday	(677,000)	1,172,499
<u>Aug</u>		
Beginning Balance	1,172,499	1,172,499
Estimated Medicare Deposit	170,000	1,342,499
Est. Deposit Medicare (remain. F/M/A/M/J/J/A/S/O/N/D/J)	30,000	1,372,499
Estimated Private Pay Deposit	512,000	1,884,499
Estimated VA Deposits	17,000	1,901,499
Estimated Insurance Deposits	75,000	1,976,499
Estimated Hospice Deposits	15,000	1,991,499
Estimated Title XX Deposits	20,000	2,011,499
Estimated Medicaid Deposit	321,000	2,332,499
Estimated Bed Tax	(36,000)	2,296,499
Estimated Payroll	(500,000)	1,796,499
Estimated A/P (Vouchers) - Thursdays & Friday after 3rd Monday	(597,000)	1,199,499
<u>Sept</u>		
Beginning Balance	1,199,499	1,199,499
Estimated Medicare Deposit	170,000	1,369,499
Est. Deposit Medicare (remain. F/M/A/M/J/J/A/S/O/N/D/J)	30,000	1,399,499
Estimated Private Pay Deposit	512,000	1,911,499
Estimated VA Deposits	17,000	1,928,499
Estimated Insurance Deposits	75,000	2,003,499

Champaign County Nursing Home  
Cash Flow Analysis

	Deposits	
	Pending Deposits	
	<u>Estimated Deposits</u>	<u>Running Balance</u>
Estimated Hospice Deposits	15,000	2,018,499
Estimated Title XX Deposits	20,000	2,038,499
Estimated Medicaid Deposit	321,000	2,359,499
Estimated IGT/FFP Payment	175,000	2,534,499
Estimated Property Tax Monies	125,000	2,659,499
Estimated Bed Tax	(36,000)	2,623,499
Estimated Payroll	(500,000)	2,123,499
Estimated A/P (Vouchers) - Thursdays & Friday after 3rd Monday	(597,000)	1,526,499
<u>Oct</u>		
Beginning Balance	1,526,499	1,526,499
Estimated Medicare Deposit	170,000	1,696,499
Est. Deposit Medicare (remain. F/M/A/M/J/J/A/S/O/N/D/J)	30,000	1,726,499
Estimated Private Pay Deposit	512,000	2,238,499
Estimated VA Deposits	17,000	2,255,499
Estimated Insurance Deposits	75,000	2,330,499
Estimated Hospice Deposits	15,000	2,345,499
Estimated Title XX Deposits	20,000	2,365,499
Estimated Medicaid Deposit	321,000	2,686,499
Estimated Bed Tax	(36,000)	2,650,499
Estimated Payroll	(500,000)	2,150,499
Estimated A/P (Vouchers) - Thursdays & Friday after 3rd Monday	(627,000)	1,523,499
<u>Nov</u>		
Beginning Balance	1,523,499	1,523,499
Estimated Medicare Deposit	170,000	1,693,499
Est. Deposit Medicare (remain. F/M/A/M/J/J/A/S/O/N/D/J)	30,000	1,723,499
Estimated Private Pay Deposit	512,000	2,235,499
Estimated VA Deposits	17,000	2,252,499
Estimated Insurance Deposits	75,000	2,327,499
Estimated Hospice Deposits	15,000	2,342,499
Estimated Title XX Deposits	20,000	2,362,499
Estimated Medicaid Deposit	321,000	2,683,499
Estimated Property Tax Monies	15,000	2,698,499
Estimated Bed Tax	(36,000)	2,662,499
Estimated Payroll	(750,000)	1,912,499
Estimated A/P (Vouchers) - Thursdays & Friday after 3rd Monday	(592,000)	1,320,499
Estimated IMRF Early Obligation Payment	(36,000)	1,284,499
Estimated Property/Liability Insurance	(110,000)	1,174,499
<u>Dec</u>		
Beginning Balance	1,174,499	1,174,499
Estimated Medicare Deposit	170,000	1,344,499
Est. Deposit Medicare (remain. F/M/A/M/J/J/A/S/O/N/D/J)	30,000	1,374,499
Estimated Private Pay Deposit	512,000	1,886,499
Estimated VA Deposits	17,000	1,903,499
Estimated Insurance Deposits	75,000	1,978,499
Estimated Hospice Deposits	15,000	1,993,499
Estimated Title XX Deposits	20,000	2,013,499
Estimated Medicaid Deposit	321,000	2,334,499
Estimated IGT/FFP Payment	175,000	2,509,499
Estimated Tax Warrants	900,000	3,409,499
Estimated Bed Tax	(36,000)	3,373,499
Estimated Payroll	(500,000)	2,873,499
Estimated A/P (Vouchers) - Thursdays & Friday after 3rd Monday	(578,000)	2,295,499
Estimated Bond Payment	(245,045)	2,050,454
Estimated FY13 County Billings	(40,000)	2,010,454

To: Board of Directors  
Champaign County Nursing Home

From: Scott T Gima  
Manager

Date: January 9, 2012

Re: Management Update

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This is the fifty-third in a series of updates designed to keep you current on developments at CCNH.

### **Renal Dialysis**

Follow-up questions to PRS Dialysis were submitted in early December. The responses were received after the New Year's holiday. PRS has proposed the use of a temporary 4 station dialysis unit that could be put in place during the renovation of the child care area. MPA is now investigating whether this option can be more than a temporary option that allows us to get the program up and running and determine the adequacy of dialysis treatment volume and improvements to CCNH census. If treatment volume reaches a ceiling with the smaller 4 station investment in the larger permanent can be made. I do not know if this is a viable option at this time. I will keep you posted.

### **Respiratory Therapy**

I am happy to report that after months of searching Alliance Rehab has identified an excellent respiratory therapist candidate who had been a RT at Provena for 15 years. Karen and I met with her this week and if references check out, the tentative start date for the respiratory program will be January 21<sup>st</sup>. The RT will be an employee of Alliance Rehab and with the expected volume of respiratory care, the therapist will be at CCNH on a full-time basis Monday through Friday. The initial focus will be on evaluation and treatment of Medicare residents. Dr. Fola, CCNH's Medical Director (a Carle Clinic physician) is very supportive of our RT program. We have also had positive feedback from the hospital discharge planners.

Because it has been more than six months since the RT program was first proposed, I am including my narrative on the RT program that was in the August 2012 management update and the memorandum that provided a comprehensive summary of the proposed RT program that was also included in the August 2012 management update.

Respiratory therapy (RT) services provided by a licensed respiratory therapists has traditionally been a missing service in the nursing home setting due to the cost of providing a therapist and a historical lack of need for these services. With the increasing acuity and increasing prevalence of patients with active or underlying respiratory related problems or

diseases, there is clearly a need for RT services which is not offered by any area nursing homes. Congestive heart failure, pneumonia and chronic obstructive pulmonary disease (COPD) are common medical issues treated at hospitals. When these patients are discharged to the nursing home, the only respiratory therapy services that continue in the nursing home are metered dose inhalers (puffers) or the occasional nebulizer treatments. The availability of a professional respiratory therapist will increase the number of Medicare referrals from the hospital. RT services are also defined as a skilled service that is covered by Medicare Part A, which opens up the possibility of keeping a resident on Medicare even after physical therapy is stopped, resulting in an increase in the Medicare length of stay. RT services can also move a resident into a higher paying Medicare RUG group. Medicaid rates are currently frozen, but when they are unfrozen in 2014, RT will provide an opportunity to increase the facility's Medicaid rate.

In early 2012, I discussed this issue with Alliance Rehab, CCNH's current therapy vendor. They have established a respiratory therapy program which will be implemented at CCNH. There is no capital investment in this program. Alliance will recruit and provide the respiratory therapist. Based on the evaluation of our historical and current resident population, there is a need for a respiratory therapist at the facility on a full-time (40 hours a week) basis. CCNH will incur a cost of \$55 per hour. This cost is included in the 2013 budget. Background information on the respiratory therapy program is included in the accompanying memorandum.

### **Corporate Compliance**

All sections of the baseline audit (listed below) have been completed. MPA compliance personnel will be at CCNH on Monday, January 14<sup>th</sup> to review the baseline audit with Karen and CCHN managers. We will be verifying all of the information obtained from the audits, fill in any missing information with Karen and the other managers on all compliance related procedures that are currently in place. We will then begin to organize the actual compliance program with the initial drafting of compliance policies and procedures.

<b>Audit Section</b>	<b>Baseline Audit Status</b>
Compliance Program P&P	Completed
Quality of Care	Completed
Resident Rights & Safety	Completed
Employee Screening	Completed
Billing and Claims Submission	Completed
Kickbacks, Inducements and Self-Referrals	Completed
Creation and Retention of Records	Completed
HIPAA	Completed
Cost Reporting	Completed
Anti-Supplementation	Completed
Medicare Part D	Completed
Miscellaneous	Completed

### **Open Manager Positions**

We currently have four open manager positions, Director of Nursing, Social Services Director, Adult Day Care Director and Maintenance Director.

No applications/resumes have been received for the Director of Nursing position. An interim Director of Nursing is in place.

One Social Services Director application has been received. An interim Director is in place.

No applications have been received for the Maintenance Director. We are also down one maintenance worker, leaving one remaining maintenance employee. We are getting help from the county maintenance department.

No applications have been turned in for the Adult Day Care Director. Traci Heiden, assistant administrator is covering this position.

### **Medicaid Payments**

I have attached an article from the January 6 issue of the State Journal- Register (Springfield). It is the first in a weekly series called "Deadbeat Illinois." This article discusses the impact of Medicaid payment delays on Illinois senior services including nursing homes and supportive living facilities. According to the Illinois Comptroller, the State's backlog of bills has increased by \$2 billion from \$3.817 billion in September 2011 to \$5.927 billion as of September 2012.

### **Champaign County Board – CCNH Study Session**

On January 29 at 6 p.m., the Champaign County Board will have a study session to discuss the nursing home. I will be providing an overview of CCNH that includes information that I normally provide in the quarterly report to the county board. In addition, with the number of new county board members, a basic overview of nursing home related issues will also be discussed a CCNH 101 education session. The major issues are well known to all of you – Medicare reimbursement, Medicaid rates/Medicaid payment delays/State budget issues, managed care and the changing financial payment incentives for quality care. I believe it will be helpful for the members of the Board of Directors to be present at this study session.

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As always, give me a call (314-434-4227, x12) or contact me via e-mail if you have questions.

**Champaign County Nursing Home**  
**Actual vs Budget Statement of Operations**

11/30/12

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
<b>Operating Income</b>						
<b>Miscellaneous Revenue</b>						
Lunch Reimbursement	1,818.00	389.00	1,429.00	6,638.00	4,712.00	1,926.00
Late Charge, NSF Check Charge	1,330.30	623.00	707.30	18,879.06	7,509.00	11,370.06
Other Miscellaneous Revenue	29.47	365.00	(335.53)	5,019.90	4,501.00	518.90
<b>Total Miscellaneous Revenue</b>	<b>3,177.77</b>	<b>1,377.00</b>	<b>1,800.77</b>	<b>30,536.96</b>	<b>16,722.00</b>	<b>13,814.96</b>
<b>Medicare A Revenue</b>						
Medicare A	139,773.45	253,611.00	(113,837.55)	1,967,612.83	3,043,398.00	(1,075,785.17)
ARD - Medicare A	1,130.92		1,130.92	94,052.08		94,052.08
NH Pt_Care - Medicare Advantage/ Hmo	43,210.90	38,663.00	4,547.90	504,398.26	463,978.00	40,420.26
ARD_Pt Care - Medicare Advantage/ HMO				4,875.00		4,875.00
<b>Total Medicare A Revenue</b>	<b>184,115.27</b>	<b>292,274.00</b>	<b>(108,158.73)</b>	<b>2,570,938.17</b>	<b>3,507,376.00</b>	<b>(936,437.83)</b>
<b>Medicare B Revenue</b>						
Medicare B	35,605.43	49,997.00	(14,391.57)	511,359.82	600,008.00	(88,648.18)
<b>Total Medicare B Revenue</b>	<b>35,605.43</b>	<b>49,997.00</b>	<b>(14,391.57)</b>	<b>511,359.82</b>	<b>600,008.00</b>	<b>(88,648.18)</b>
<b>Medicaid Revenue</b>						
Medicaid Title XIX (IDHFS)	353,451.00	418,190.00	(64,739.00)	4,205,577.37	5,018,302.00	(812,724.63)
ARD - Medicaid Title XIX (IDHFS)	128,794.96		128,794.96	1,692,971.70		1,692,971.70
Patient Care-Hospice	28,300.58	4,213.00	24,087.58	193,435.03	50,578.00	142,857.03
ARD Patient Care - Hospice	23,469.57		23,469.57	132,397.97		132,397.97
<b>Total Medicaid Revenue</b>	<b>534,016.11</b>	<b>422,403.00</b>	<b>111,613.11</b>	<b>6,224,382.07</b>	<b>5,068,880.00</b>	<b>1,155,502.07</b>
<b>Private Pay Revenue</b>						
VA-Veterans Nursing Home Care	16,253.25	6,355.00	9,898.25	156,031.20	76,282.00	79,749.20
ARD - VA - Veterans Care				17,336.80		17,336.80
Nursing Home Patient Care - Private Pay	264,945.37	375,759.00	(110,813.63)	3,050,546.10	4,509,152.00	(1,458,605.90)
Nursing Home Patient Care - Private Pay				(9,121.65)		(9,121.65)
Nursing Home Beauty Shop Revenue	3,598.00	1,965.00	1,633.00	44,073.50	23,668.00	20,405.50
Medical Supplies Revenue	4,944.84	3,002.00	1,942.84	63,001.39	36,024.00	26,977.39
Patient Transportation Charges	1,047.51	816.00	231.51	13,763.62	9,792.00	3,971.62
ARD Patient Care- Private Pay	101,679.70		101,679.70	1,010,372.50		1,010,372.50
<b>Total Private Pay Revenue</b>	<b>392,468.67</b>	<b>387,897.00</b>	<b>4,571.67</b>	<b>4,346,003.46</b>	<b>4,654,918.00</b>	<b>(308,914.54)</b>
<b>Adult Day Care Revenue</b>						
VA-Veterans Adult Daycare	3,225.60	677.00	2,548.60	36,219.99	8,146.00	28,073.99
IL Department Of Aging-Day Care Grant (Title XX)	9,787.38	6,067.00	3,720.38	162,993.01	72,881.00	90,112.01
Adult Day Care Charges-Private Pay	2,722.37	2,571.00	151.37	51,370.57	30,863.00	20,507.57
<b>Total Adult Day Care Revenue</b>	<b>15,735.35</b>	<b>9,315.00</b>	<b>6,420.35</b>	<b>250,583.57</b>	<b>111,890.00</b>	<b>138,693.57</b>
<b>Total Income</b>	<b>1,165,118.60</b>	<b>1,163,263.00</b>	<b>1,855.60</b>	<b>13,933,804.05</b>	<b>13,959,794.00</b>	<b>(25,989.95)</b>

**Operating Expenses**

**Administration**

Reg. Full-Time Employees	42,984.40	28,408.00	(14,576.40)	388,769.04	340,797.00	(47,972.04)
Temp. Salaries & Wages	879.56	612.00	(267.56)	11,474.08	7,344.00	(4,130.08)
Per Diem	135.00	194.00	59.00	2,304.90	2,273.00	(31.90)
Overtime	170.48	265.00	94.52	1,591.84	3,147.00	1,555.16
TOPS - Balances	(10,957.11)		10,957.11	(1,940.50)		1,940.50
TOPS - FICA	(838.22)		838.22	(148.45)		148.45
Social Security - Employer	3,287.86	2,276.00	(1,011.86)	29,190.65	27,224.00	(1,966.65)
IMRF - Employer Cost	4,198.99	2,840.00	(1,358.99)	37,016.91	34,080.00	(2,936.91)
Workers' Compensation Insurance	3,221.09	1,500.00	(1,721.09)	22,140.91	17,890.00	(4,250.91)

Monday, January 07, 2013

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2:23 PM

11/30/12

**Champaign County Nursing Home**  
**Actual vs Budget Statement of Operations**

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Unemployment Insurance	68.55	614.00	545.45	7,265.96	7,346.00	80.04
Employee Health/Life Insurance	3,776.20	5,475.00	1,698.80	53,669.80	65,700.00	12,030.20
IMRF - Early Retirement Obligation	3,356.28		(3,356.28)	41,585.24		(41,585.24)
Employee Development/Recognition	52.94	140.00	87.06	1,258.62	1,680.00	421.38
Employee Physicals/Lab	1,671.20	2,172.00	500.80	29,412.40	26,042.00	(3,370.40)
Stationary & Printing	356.96	231.00	(125.96)	2,644.32	2,706.00	61.68
Books, Periodicals & Manuals				69.00		(69.00)
Copier Supplies	731.04	748.00	16.96	8,235.74	8,888.00	652.26
Postage, UPS, Federal Express	335.13	720.00	384.87	7,280.04	8,563.00	1,282.96
Operational Supplies	516.39	2,228.00	1,711.61	21,035.23	26,670.00	5,634.77
Audit & Accounting Fees	8,408.40	3,597.00	(4,811.40)	50,881.97	43,120.00	(7,761.97)
Architect Fees				3,082.10		(3,082.10)
Attorney Fees	2,683.60	4,174.00	1,490.40	65,742.61	50,000.00	(15,742.61)
Professional Services	6,423.58	29,174.00	22,750.42	367,775.46	350,000.00	(17,775.46)
Job Required Travel Expense	103.70	361.00	257.30	1,779.18	4,310.00	2,530.82
Insurance	48,775.88	21,032.00	(27,743.88)	264,430.71	252,274.00	(12,156.71)
Property Loss & Liability Claims		98.00	98.00	2,902.17	1,154.00	(1,748.17)
Computer Services	5,231.66	2,409.00	(2,822.66)	48,645.27	28,842.00	(19,803.27)
Telephone Services	1,645.55	1,615.00	(30.55)	17,772.07	19,358.00	1,585.93
Automobile Maintenance				290.00		(290.00)
Legal Notices, Advertising	4,035.42	5,100.00	1,064.58	46,565.86	61,189.00	14,623.14
Photocopy Services	1,499.36	636.00	(863.36)	12,061.86	7,533.00	(4,528.86)
Public Relations	32.80	197.00	164.20	1,220.44	2,287.00	1,066.56
Dues & Licenses	1,325.16	2,310.00	984.84	18,140.80	27,720.00	9,579.20
Conferences & Training	349.00	942.00	593.00	3,951.26	11,282.00	7,330.74
Finance Charges, Bank Fees	1,958.09	2,556.00	597.91	12,647.29	30,584.00	17,936.71
Cable/Satellite TV Expense	2,474.32	2,396.00	(78.32)	29,490.36	28,741.00	(749.36)
IPA Licensing Fee	46,311.00	11,097.00	(35,214.00)	415,202.00	133,043.00	(282,159.00)
Fines & Penalties	89.88	1,032.00	942.12	7,369.88	12,307.00	4,937.12
Depreciation Expense	60,613.58	59,637.00	(976.58)	728,384.69	715,600.00	(12,784.69)
Transfers to General Corporate Fund		6,030.00	6,030.00	3,959.64	72,261.00	68,301.36
Interest-Tax Anticipation Notes Payable		337.00	337.00	5,655.02	4,000.00	(1,655.02)
Interest on Interfund Loan		1,000.00	1,000.00		12,000.00	12,000.00
Interest- Bonds Payable	11,425.21	11,425.00	(0.21)	137,102.52	137,100.00	(2.52)
<b>Total Administration</b>	<b>257,332.93</b>	<b>215,578.00</b>	<b>(41,754.93)</b>	<b>2,907,908.89</b>	<b>2,585,055.00</b>	<b>(322,853.89)</b>
<b>Environmental Services</b>						
Reg. Full-Time Employees	35,536.90	27,425.00	(8,111.90)	376,110.81	329,078.00	(47,032.81)
Overtime	1,671.60	739.00	(932.60)	8,529.01	8,813.00	283.99
TOPS - Balances	(1,046.79)		1,046.79	5,920.28		(5,920.28)
TOPS- FICA	(2,431.18)		2,431.18	(1,898.20)		1,898.20
Social Security - Employer	2,812.85	2,107.00	(705.85)	28,597.82	25,174.00	(3,423.82)
IMRF - Employer Cost	3,702.69	2,841.00	(861.69)	37,660.25	34,026.00	(3,634.25)
Workers' Compensation Insurance	2,775.85	1,433.00	(1,342.85)	20,768.86	17,097.00	(3,671.86)
Unemployment Insurance	226.32	718.00	491.68	12,328.07	8,561.00	(3,767.07)
Employee Health/Life Insurance	6,663.59	6,199.00	(464.59)	79,150.22	74,311.00	(4,839.22)
Operational Supplies	7,279.75	5,998.00	(1,281.75)	57,408.67	71,921.00	14,512.33
Gas Service	15,586.09	14,107.00	(1,479.09)	117,128.14	169,240.00	52,111.86
Electric Service	22,429.27	17,707.00	(4,722.27)	289,455.34	212,374.00	(77,081.34)
Water Service	2,473.84	2,175.00	(298.84)	28,154.26	26,056.00	(2,098.26)
Pest Control Service	482.00	487.00	5.00	7,094.02	5,745.00	(1,349.02)
Waste Disposal & Recycling	1,080.62	4,088.00	3,007.38	56,889.70	48,946.00	(7,943.70)
Equipment Rentals	17.60	289.00	271.40	2,855.60	3,468.00	612.40
Conferences & Training				220.78		(220.78)
Sewer Service & Tax	2,787.32	1,138.00	(1,649.32)	18,295.07	13,645.00	(4,650.07)
<b>Total Environmental Services</b>	<b>102,048.32</b>	<b>87,451.00</b>	<b>(14,597.32)</b>	<b>1,144,668.70</b>	<b>1,048,455.00</b>	<b>(96,213.70)</b>

Champaign County Nursing Home  
Actual vs Budget Statement of Operations

11/30/12

3

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
<b>Laundry</b>						
Reg. Full-Time Employees	9,911.42	10,738.00	826.58	112,786.23	128,779.00	15,992.77
Overtime	554.16	185.00	(369.16)	2,529.62	2,132.00	(397.62)
TOPS Balances	(744.64)		744.64	177.52		(177.52)
TOPS - FICA	(56.97)		56.97	13.58		(13.58)
Social Security - Employer	790.61	841.00	50.39	8,595.76	10,015.00	1,419.24
IMRF - Employer Cost	1,040.70	1,105.00	64.30	11,320.17	13,183.00	1,862.83
Workers' Compensation Insurance	791.64	552.00	(239.64)	6,232.34	6,624.00	391.66
Unemployment Insurance		233.00	233.00	3,613.99	2,675.00	(938.99)
Employee Health/Life Insurance	1,642.40	1,825.00	182.60	19,531.60	21,900.00	2,368.40
Laundry Supplies	1,770.50	1,993.00	222.50	18,836.12	23,839.00	5,002.88
Linen & Bedding	770.89	1,249.00	478.11	14,718.29	14,889.00	170.71
<b>Total Laundry</b>	<b>16,470.71</b>	<b>18,721.00</b>	<b>2,250.29</b>	<b>198,355.22</b>	<b>224,036.00</b>	<b>25,680.78</b>
<b>Maintenance</b>						
Reg. Full-Time Employees	3,985.43	12,038.00	8,052.57	53,381.17	144,401.00	91,019.83
Overtime		12.00	12.00	165.96	100.00	(65.96)
TOPS - Balances	(313.96)		313.96	550.30		(550.30)
TOPS - FICA	(24.01)		24.01	42.10		(42.10)
Social Security - Employer	304.50	923.00	618.50	4,058.81	11,054.00	6,995.19
IMRF - Employer Cost	400.83	1,219.00	818.17	5,346.11	14,551.00	9,204.89
Workers' Compensation Insurance	302.46	613.00	310.54	2,950.64	7,312.00	4,361.36
Unemployment Insurance		142.00	142.00	2,039.46	1,605.00	(434.46)
Employee Health/Life Insurance	16.20	1,825.00	1,808.80	2,810.60	21,900.00	19,089.40
Gasoline & Oil		20.00	20.00	1,299.22	185.00	(1,114.22)
Ground Supplies		78.00	78.00	138.00	848.00	710.00
Maintenance Supplies	3,961.30	3,129.00	(832.30)	49,517.27	37,449.00	(12,068.27)
Professional Services		3,129.00	3,129.00	123.00	37,449.00	37,326.00
Automobile Maintenance	124.73	456.00	331.27	8,030.00	5,351.00	(2,679.00)
Equipment Maintenance	2,069.63	2,609.00	539.37	22,066.51	31,198.00	9,131.49
Equipment Rentals		76.00	76.00	(167.75)	835.00	1,002.75
Nursing Home Building Repair/Maintenance	14,242.88	5,703.00	(8,539.88)	94,204.63	68,425.00	(25,779.63)
Conferences & Training	156.80	163.00	6.20	1,601.62	1,945.00	343.38
Landscaping Services				24.00		(24.00)
Parking Lot/Sidewalk Maintenance	213.00	2,597.00	2,384.00	5,923.60	31,153.00	25,229.40
Nursing Home Building Construction/Improvements				4,625.46		(4,625.46)
<b>Total Maintenance</b>	<b>25,439.79</b>	<b>34,732.00</b>	<b>9,292.21</b>	<b>258,730.71</b>	<b>415,761.00</b>	<b>157,030.29</b>
<b>Nursing Services</b>						
Reg. Full-Time Employees	100,569.98	130,162.00	29,592.02	1,289,163.76	1,561,911.00	272,747.24
Reg. Part-Time Employees		4,562.00	4,562.00	25,354.48	54,667.00	29,312.52
Temp. Salaries & Wages	15,874.60	31,230.00	15,355.40	300,899.97	374,760.00	73,860.03
Overtime	63,553.17	34,991.00	(28,562.17)	510,326.32	419,804.00	(90,522.32)
TOPS - Balances	6,403.54		(6,403.54)	(4,565.79)		4,565.79
No Benefit Full-Time Employees	91,756.21	73,279.00	(18,477.21)	1,074,506.06	879,326.00	(195,180.06)
No Benefit Part-Time Employees	46,208.76	29,888.00	(16,320.76)	431,359.58	358,601.00	(72,758.58)
TOPS - FICA	489.87		(489.87)	(349.29)		349.29
Social Security - Employer	24,153.61	23,272.00	(881.61)	274,193.29	279,154.00	4,960.71
IMRF - Employer Cost	30,195.67	30,630.00	434.33	325,602.38	367,461.00	41,858.62
Workers' Compensation Insurance	20,685.09	13,625.00	(7,060.09)	172,874.95	163,401.00	(9,473.95)
Unemployment Insurance	2,803.96	4,956.00	2,152.04	93,180.91	59,395.00	(33,785.91)
Employee Health/Life Insurance	15,795.50	12,674.00	(3,121.50)	184,913.16	151,978.00	(32,935.16)
Books, Periodicals & Manuals	112.90	29.00	(83.90)	1,293.59	348.00	(945.59)
Stocked Drugs	2,133.10	2,984.00	850.90	48,419.34	35,698.00	(12,721.34)
Pharmacy Charges-Public Aid	2,698.15	810.00	(1,888.15)	17,850.30	9,709.00	(8,141.30)

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**Champaign County Nursing Home**  
**Actual vs Budget Statement of Operations**

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Oxygen	2,644.55	2,093.00	(551.55)	39,933.90	25,039.00	(14,894.90)
Incontinence Supplies	11,448.85	8,504.00	(2,944.85)	112,252.10	102,037.00	(10,215.10)
Pharmacy Charges - Insurance	2,850.00	3,973.00	1,123.00	68,539.04	47,555.00	(20,984.04)
Equipment < \$2,500	408.19		(408.19)	3,304.35		(3,304.35)
Operational Supplies	12,182.99	24,011.00	11,828.01	184,849.97	288,077.00	103,227.03
Pharmacy Charges-Medicare	8,800.00	15,507.00	6,707.00	129,765.18	186,062.00	56,296.82
Medical/Dental/Mental Health	3,400.00	1,062.00	(2,338.00)	40,800.00	12,689.00	(28,111.00)
Professional Services	35,194.61	11,674.00	(23,520.61)	237,425.03	140,000.00	(97,425.03)
Job Require Travel	238.90		(238.90)	1,700.26		(1,700.26)
Laboratory Fees	1,638.21	2,117.00	478.79	17,998.43	25,393.00	7,394.57
Equipment Rentals	4,420.00	3,685.00	(735.00)	48,103.48	44,132.00	(3,971.48)
Dues & Licenses		29.00	29.00	430.00	238.00	(192.00)
Conferences & Training	603.76	372.00	(231.76)	5,127.52	4,354.00	(773.52)
Contract Nursing Services	29,909.19	73,865.00	43,955.81	601,278.78	886,259.00	284,980.22
Medicare Medical Services	3,012.80		(3,012.80)	64,787.17		(64,787.17)
Medical/ Health Equipment				2,671.30		(2,671.30)
<b>Total Nursing Services</b>	<b>540,186.16</b>	<b>539,984.00</b>	<b>(202.16)</b>	<b>6,303,989.52</b>	<b>6,478,048.00</b>	<b>174,058.48</b>
<b>Activities</b>						
Reg. Full-Time Employees	15,137.75	12,678.00	(2,459.75)	163,874.49	152,125.00	(11,749.49)
Overtime		37.00	37.00	872.39	400.00	(472.39)
TOPS - Balances	(231.04)		231.04	(6,360.11)		6,360.11
TOPS - FICA	(17.67)		17.67	(486.55)		486.55
Social Security - Employer	1,138.21	976.00	(162.21)	12,308.13	11,668.00	(640.13)
IMRF - Employer Cost	1,498.25	1,290.00	(208.25)	16,207.43	15,359.00	(848.43)
Workers' Compensation Insurance	1,199.63	645.00	(554.63)	9,058.07	7,718.00	(1,340.07)
Unemployment Insurance	260.82	274.00	13.18	5,861.09	3,211.00	(2,650.09)
Employee Health/Life Insurance	2,758.19	3,650.00	891.81	30,282.69	43,800.00	13,517.31
Books, Periodicals & Manuals				121.00		(121.00)
Operational Supplies	516.65	271.00	(245.65)	3,500.46	3,252.00	(248.46)
Professional Services	243.70	126.00	(117.70)	1,740.10	1,468.00	(272.10)
Conferences & Training		82.00	82.00	486.00	874.00	388.00
<b>Total Activities</b>	<b>22,504.49</b>	<b>20,029.00</b>	<b>(2,475.49)</b>	<b>237,465.19</b>	<b>239,875.00</b>	<b>2,409.81</b>
<b>Social Services</b>						
Reg. Full-Time Employees	17,208.75	17,657.00	448.25	142,388.41	211,796.00	69,407.59
Temp. Salaries & Wages				8,328.75		(8,328.75)
Overtime	56.04	174.00	117.96	2,430.57	2,000.00	(430.57)
TOPS - Balances	(7,273.73)		7,273.73	(1,926.19)		1,926.19
TOPS - FICA	(556.44)		556.44	(147.35)		147.35
Social Security - Employer	1,308.48	1,373.00	64.52	11,359.67	16,355.00	4,995.33
IMRF - Employer Cost	1,722.40	1,862.00	139.60	14,124.34	22,256.00	8,131.66
Workers' Compensation Insurance	1,236.98	907.00	(329.98)	8,334.52	10,818.00	2,483.48
Unemployment Insurance		182.00	182.00	3,363.83	2,140.00	(1,223.83)
Employee Health/Life Insurance	2,195.40	2,437.00	241.60	24,425.00	29,200.00	4,775.00
Books, Periodicals & Manuals				349.00		(349.00)
Operational Supplies	152.79		(152.79)	152.79		(152.79)
Professional Services	4,671.77	127.00	(4,544.77)	6,569.97	1,436.00	(5,133.97)
Conferences & Training		85.00	85.00	724.00	954.00	230.00
<b>Total Social Services</b>	<b>20,722.44</b>	<b>24,804.00</b>	<b>4,081.56</b>	<b>220,477.31</b>	<b>296,955.00</b>	<b>76,477.69</b>
<b>Physical Therapy</b>						
Reg. Full-Time Employees	5,103.98	4,525.00	(578.98)	52,893.14	54,212.00	1,318.86
Overtime	4.11	24.00	19.89	30.81	200.00	169.19
TOPS - Balances	26.93		(26.93)	1,801.10		(1,801.10)
TOPS - FICA	2.06		(2.06)	137.78		(137.78)

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**Champaign County Nursing Home**  
**Actual vs Budget Statement of Operations**

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Social Security - Employer	384.27	357.00	(27.27)	4,021.95	4,163.00	141.05
IMRF - Employer Cost	505.82	472.00	(33.82)	5,141.47	5,664.00	522.53
Workers' Compensation Ins.	390.49	234.00	(156.49)	2,924.24	2,753.00	(171.24)
Unemployment Insurance		91.00	91.00	1,439.55	1,070.00	(369.55)
Employee Health/Life Insurance	1,111.20	1,224.00	112.80	13,202.40	14,600.00	1,397.60
Professional Services	27,194.17	35,209.00	8,014.83	398,882.03	422,508.00	23,625.97
<b>Total Physical Therapy</b>	<b>34,723.03</b>	<b>42,136.00</b>	<b>7,412.97</b>	<b>480,474.47</b>	<b>505,170.00</b>	<b>24,695.53</b>
<b>Occupational Therapy</b>						
Reg. Full-Time Employees	2,493.68	2,322.00	(171.68)	26,342.30	27,743.00	1,400.70
Overtime	11.31		(11.31)	11.31		(11.31)
TOPS - Balances	(129.45)		129.45	390.77		(390.77)
TOPS - FICA	(9.90)		9.90	29.89		(29.89)
Social Security - Employer	189.96	186.00	(3.96)	1,909.42	2,122.00	212.58
IMRF - Employer Cost	250.03	242.00	(8.03)	2,612.16	2,794.00	181.84
Workers' Compensation Ins.	191.78	117.00	(74.78)	1,454.89	1,404.00	(50.89)
Unemployment Insurance		51.00	51.00	719.79	535.00	(184.79)
Employee Health/Life Insurance	555.60	612.00	56.40	6,601.20	7,300.00	698.80
Professional Services	24,660.94	40,104.00	15,443.06	372,309.57	481,149.00	108,839.43
<b>Total Occupational Therapy</b>	<b>28,213.95</b>	<b>43,634.00</b>	<b>15,420.05</b>	<b>412,381.30</b>	<b>523,047.00</b>	<b>110,665.70</b>
<b>Speech Therapy</b>						
Professional Services	8,866.52	13,229.00	4,362.48	131,020.28	158,748.00	27,727.72
<b>Total Speech Therapy</b>	<b>8,866.52</b>	<b>13,229.00</b>	<b>4,362.48</b>	<b>131,020.28</b>	<b>158,748.00</b>	<b>27,727.72</b>
<b>Food Services</b>						
Reg. Full-Time Employees	40,821.46	40,685.00	(136.46)	473,262.78	488,220.00	14,957.22
Reg. Part-Time Employees	2,149.63	624.00	(1,525.63)	26,806.96	7,466.00	(19,340.96)
Overtime	3,981.79	999.00	(2,982.79)	19,480.09	11,922.00	(7,558.09)
TOPS - Balances	(524.37)		524.37	(3,217.39)		3,217.39
TOPS - FICA	(40.12)		40.12	(246.13)		246.13
Social Security - Employer	3,555.51	3,236.00	(319.51)	38,756.21	38,832.00	75.79
IMRF - Employer Cost	4,680.31	4,267.00	(413.31)	51,023.26	51,116.00	92.74
Workers' Compensation Insurance	3,425.40	2,145.00	(1,280.40)	27,627.69	25,685.00	(1,942.69)
Unemployment Insurance	822.76	1,032.00	209.24	17,923.40	12,307.00	(5,616.40)
Employee Health/Life Insurance	6,119.90	10,950.00	4,830.10	81,210.50	131,400.00	50,189.50
Food	37,310.36	34,004.00	(3,306.36)	455,404.61	407,938.00	(47,466.61)
Nutritional Supplements	2,706.12	3,005.00	298.88	39,151.61	35,961.00	(3,190.61)
Equipment < \$2,500				1,261.75		(1,261.75)
Operational Supplies	4,430.74	3,827.00	(603.74)	48,491.83	45,880.00	(2,611.83)
Professional Services	3,296.95	2,961.00	(335.95)	45,174.46	35,422.00	(9,752.46)
Equipment Rentals	404.95	378.00	(26.95)	4,770.75	4,470.00	(300.75)
Dues & Licenses		20.00	20.00	80.00	163.00	83.00
Conferences & Training				1,418.92		(1,418.92)
<b>Total Food Services</b>	<b>113,141.39</b>	<b>108,133.00</b>	<b>(5,008.39)</b>	<b>1,328,381.30</b>	<b>1,296,782.00</b>	<b>(31,599.30)</b>
<b>Barber &amp; Beauty</b>						
Reg. Full-Time Employees	5,026.08	4,757.00	(269.08)	53,575.35	56,985.00	3,409.65
Overtime	18.68		(18.68)	46.58		(46.58)
TOPS - Balances	(345.45)		345.45	(112.78)		112.78
TOPS - FICA	(26.43)		26.43	(8.63)		8.63
Social Security - Employer	343.51	366.00	22.49	3,070.08	4,359.00	1,288.92
IMRF - Employer Cost	452.16	480.00	27.84	4,054.74	5,738.00	1,683.26
Workers' Compensation Insurance	386.69	243.00	(143.69)	2,955.33	2,883.00	(72.33)
Unemployment Insurance		91.00	91.00	1,439.68	1,070.00	(369.68)
Employee Health/Life Insurance	1,111.20	1,224.00	112.80	13,202.40	14,600.00	1,397.60

**Champaign County Nursing Home**  
**Actual vs Budget Statement of Operations**

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operational Supplies		98.00	98.00	1,500.48	1,077.00	(423.48)
Total Barber & Beauty	6,966.44	7,259.00	292.56	79,723.23	86,712.00	6,988.77
<b>Adult Day Care</b>						
Reg. Full-Time Employees	15,398.44	15,663.00	264.56	159,270.67	187,934.00	28,663.33
Temp. Salaries & Wages		299.00	299.00	1,112.18	3,533.00	2,420.82
Overtime	56.03	12.00	(44.03)	729.24	100.00	(629.24)
TOPS - Balances	(3,702.05)		3,702.05	(1,424.77)		1,424.77
TOPS - FICA	(283.20)		283.20	(108.99)		108.99
Social Security - Employer	1,169.09	1,224.00	54.91	11,981.63	14,655.00	2,673.37
IMRF - Employer Cost	1,538.92	1,588.00	49.08	15,665.92	18,935.00	3,269.08
Workers' Compensation Insurance	1,186.06	816.00	(370.06)	8,860.93	9,693.00	832.07
Unemployment Insurance		274.00	274.00	3,662.14	3,211.00	(451.14)
Employee Health/Life Insurance	2,751.00	3,650.00	899.00	30,589.60	43,800.00	13,210.40
Books, Periodicals & Manuals		31.00	31.00	180.70	372.00	191.30
Gasoline & Oil	745.20	1,143.00	397.80	12,600.72	13,650.00	1,049.28
Operational Supplies		51.00	51.00	325.72	535.00	209.28
Field Trips/Activities	27.44		(27.44)	43.26		(43.26)
Conferences & Training		90.00	90.00	418.40	1,069.00	650.60
Automobiles, Vehicles				(15.85)		15.85
Total Adult Day Care	18,886.93	24,841.00	5,954.07	243,891.50	297,487.00	53,595.50
<b>Alzheimers and Related Disord</b>						
Reg. Full-Time Employees	27,486.03	30,951.00	3,464.97	291,266.89	371,302.00	80,035.11
Overtime	12,244.90	7,978.00	(4,266.90)	127,395.16	95,714.00	(31,681.16)
TOPS - Balances	(469.02)		469.02	3,856.84		(3,856.84)
No Benefit Full-Time Employees	22,097.55	13,904.00	(8,193.55)	259,483.77	166,826.00	(92,657.77)
No Benefit Part-Time Employees	16,702.34	6,705.00	(9,997.34)	177,604.29	80,438.00	(97,166.29)
TOPS - FICA	(35.88)		35.88	295.05		(295.05)
Social Security - Employer	5,958.32	8,023.00	2,064.68	64,443.49	96,188.00	31,744.51
IMRF - Employer Cost	7,843.17	5,994.00	(1,849.17)	84,885.13	71,928.00	(12,957.13)
Workers' Compensation Insurance	5,323.44	3,022.00	(2,301.44)	40,257.14	36,143.00	(4,114.14)
Unemployment Insurance	1,331.63	1,188.00	(143.63)	25,020.79	14,245.00	(10,775.79)
Employee Health/Life Insurance	3,866.40	5,963.00	2,096.60	42,586.40	71,457.00	28,870.60
Operational Supplies	42.28		(42.28)	544.96		(544.96)
Dues & Licenses		20.00	20.00		218.00	218.00
Conferences & Training		315.00	315.00	3,016.37	3,780.00	763.63
ARD - Contract Nursing	14,150.74	6,146.00	(8,004.74)	137,567.26	73,741.00	(63,826.26)
Total Alzheimers and Related Disorders	116,541.90	90,209.00	(26,332.90)	1,258,223.54	1,081,980.00	(176,243.54)
Total Expenses	1,312,045.00	1,270,740.00	(41,305.00)	15,205,691.16	15,238,111.00	32,419.84
Net Operating Income	(146,926.40)	(107,477.00)	(39,449.40)	(1,271,887.11)	(1,278,317.00)	6,429.89
<b>NonOperating Income</b>						
<b>Local Taxes</b>						
Current-Nursing Home Operating	75,056.21	86,112.00	(11,055.79)	1,022,365.21	1,033,432.00	(11,066.79)
Mobile Home Tax	1,050.55		1,050.55	1,050.55		1,050.55
Payment in Lieu of Taxes				166.51		166.51
Total Local Taxes	76,106.76	86,112.00	(10,005.24)	1,023,582.27	1,033,432.00	(9,849.73)
<b>Miscellaneous NI Revenue</b>						
Prior Period Adjustment				19,948.70		19,948.70
Investment Interest	108.39	38.00	70.39	1,174.27	500.00	674.27
Restricted Donations	196.83	326.00	(129.17)	5,137.38	4,000.00	1,137.38
Total Miscellaneous NI Revenue	305.22	364.00	(58.78)	26,260.35	4,500.00	21,760.35
Total NonOperating Income	76,411.98	86,476.00	(10,064.02)	1,049,842.62	1,037,932.00	11,910.62

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Champaign County Nursing Home  
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Net Income (Loss)	(70,514.42)	(21,001.00)	(49,513.42)	(222,044.49)	(240,385.00)	18,340.51

**Champaign County Nursing Home  
Historical Statement of Operations**

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Description	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	08/12	09/12	10/12	11/12	Total
<b>Operating Income</b>													
<b>Miscellaneous Revenue</b>													
Lunch Reimbursement	417	138	946	594	477	591	500	206	240	200	511	1,818	6,638
Late Charge, NSF Check Charge	(69)	3,236	(386)	541	3,010	1,637	1,753	3,294	3,405	1,564	(436)	1,330	18,879
Other Miscellaneous Revenue	27	318	1,761	531	1,432	210	29	381	159	133	10	29	5,020
<b>Total Miscellaneous Revenue</b>	<b>375</b>	<b>3,692</b>	<b>2,321</b>	<b>1,666</b>	<b>4,919</b>	<b>2,438</b>	<b>2,282</b>	<b>3,880</b>	<b>3,804</b>	<b>1,897</b>	<b>85</b>	<b>3,178</b>	<b>30,537</b>
<b>Medicare A Revenue</b>													
Medicare A	203,635	220,897	208,444	182,809	144,263	150,371	156,996	102,518	140,572	158,293	159,041	139,773	1,967,613
ARD - Medicare A	366	16,726	11,075	26,113	21,571	4,564	3,077	5,623			3,804	1,131	94,052
NH Pt_Care - Medicare Advantage/ H	65,109	29,424	26,465	54,742	11,402	48,176	25,697	41,537	33,667	44,637	80,330	43,211	504,398
ARD_Pt Care - Medicare Advantage/					4,875								4,875
<b>Total Medicare A Revenue</b>	<b>269,111</b>	<b>267,048</b>	<b>245,984</b>	<b>263,665</b>	<b>182,112</b>	<b>203,112</b>	<b>185,770</b>	<b>149,679</b>	<b>174,239</b>	<b>202,930</b>	<b>243,175</b>	<b>184,115</b>	<b>2,570,938</b>
<b>Medicare B Revenue</b>													
Medicare B	27,443	32,308	29,922	45,762	40,831	53,402	45,732	43,986	45,821	54,140	56,408	35,605	511,360
<b>Total Medicare B Revenue</b>	<b>27,443</b>	<b>32,308</b>	<b>29,922</b>	<b>45,762</b>	<b>40,831</b>	<b>53,402</b>	<b>45,732</b>	<b>43,986</b>	<b>45,821</b>	<b>54,140</b>	<b>56,408</b>	<b>35,605</b>	<b>511,360</b>
<b>Medicaid Revenue</b>													
Medicaid Title XIX (IDHFS)	306,511	302,179	288,543	318,981	360,936	348,187	351,217	343,239	389,706	422,984	419,644	353,451	4,205,577
ARD - Medicaid Title XIX (IDHFS)	142,228	153,644	133,641	160,121	143,567	141,715	129,674	136,422	109,763	140,913	172,491	128,795	1,692,972
Patient Care-Hospice	4,235	4,609	6,609	7,700	12,592	9,959	26,431	29,335	18,695	19,460	25,510	28,301	193,435
ARD Patient Care - Hospice	3,892	3,778	3,320	3,549	6,067	12,477	9,441	10,796	15,598	18,105	21,906	23,470	132,398
<b>Total Medicaid Revenue</b>	<b>456,867</b>	<b>464,209</b>	<b>432,112</b>	<b>490,350</b>	<b>523,162</b>	<b>512,337</b>	<b>516,762</b>	<b>519,792</b>	<b>533,762</b>	<b>601,462</b>	<b>639,551</b>	<b>534,016</b>	<b>6,224,382</b>
<b>Private Pay Revenue</b>													
VA-Veterans Nursing Home Care	6,718	7,368	12,569	14,520	13,653	13,436	13,003	15,386	14,303	13,003	15,820	16,253	156,031
ARD - VA - Veterans Care	8,452	8,885											17,337
Nursing Home Patient Care - Private	287,531	285,390	245,293	232,772	205,854	263,659	261,982	312,215	255,603	204,987	230,313	264,945	3,050,546
Nursing Home Patient Care - Private											(9,122)		(9,122)
Nursing Home Beauty Shop Revenue	3,451	3,903	3,617	3,656	3,484	3,836	3,666	3,855	3,603	3,576	3,831	3,598	44,074
Medical Supplies Revenue	6,743	7,798	3,441	5,093	5,007	4,823	1,742	5,837	8,334	1,868	7,371	4,945	63,001
Patient Transportation Charges	944	1,637	2,703	2,003	886	1,391	27	1,211	1,162	250	502	1,048	13,764
ARD Patient Care- Private Pay	104,542	79,231	79,562	35,444	78,862	91,963	88,117	80,745	126,620	97,003	46,603	101,680	1,010,373
<b>Total Private Pay Revenue</b>	<b>418,380</b>	<b>394,211</b>	<b>347,185</b>	<b>293,488</b>	<b>307,746</b>	<b>379,109</b>	<b>368,537</b>	<b>419,250</b>	<b>409,624</b>	<b>320,686</b>	<b>295,318</b>	<b>392,469</b>	<b>4,346,003</b>
<b>Adult Day Care Revenue</b>													
VA-Veterans Adult Daycare	1,899	2,810	2,559	3,269	3,198	3,212	2,982	3,056	2,840	3,053	4,116	3,226	36,220
IL Department Of Aging-Day Care Gra	14,065	10,634	9,721	12,617	13,721	16,612	16,173	15,293	17,313	12,294	14,763	9,787	162,993

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Champaign County Nursing Home  
Historical Statement of Operations

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Description	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	08/12	09/12	10/12	11/12	Total
Adult Day Care Charges-Private Pay	6,051	5,310	6,371	3,643	3,082	3,348	3,916	4,250	4,551	3,448	4,681	2,722	51,371
Total Adult Day Care Revenue	22,015	18,754	18,650	19,528	20,001	23,172	23,072	22,599	24,703	18,795	23,559	15,735	250,584
Total Income	1,194,190	1,180,222	1,076,174	1,114,458	1,078,772	1,173,571	1,142,154	1,159,185	1,191,953	1,199,911	1,258,096	1,165,119	13,933,804

**Operating Expenses****Administration**

Reg. Full-Time Employees	28,550	31,149	28,688	29,177	28,724	29,943	29,873	36,458	38,225	32,864	32,134	42,984	388,769
Temp. Salaries & Wages	1,474	782	621	971	562	955	1,196	840	774	1,229	1,190	880	11,474
Per Diem	135	180	180	315	159	274	207	225	180	180	135	135	2,305
Overtime		251	11	16	8	329	171	96	77	292	171	170	1,592
TOPS - Balances	1,345	1,083	1,755	1,698	(98)	1,327	5,715	(2,316)	(2,001)	(2,287)	2,794	(10,957)	(1,941)
TOPS - FICA	103	83	134	130	(8)	102	437	(177)	(153)	(175)	214	(838)	(148)
Social Security - Employer	2,315	2,169	2,064	2,197	2,122	2,265	2,334	2,735	2,854	2,453	2,394	3,288	29,191
IMRF - Employer Cost	2,914	2,751	2,637	2,763	2,723	2,862	2,934	3,493	3,661	3,062	3,017	4,199	37,017
Workers' Compensation Insurance	1,685	1,791	1,570	1,669	1,620	1,710	1,719	2,064	2,158	1,886	1,049	3,221	22,141
Unemployment Insurance	821	2,397	395	1,281	711	600	465	279	108	68	73	69	7,266
Employee Health/Life Insurance	3,660	4,195	4,195	4,871	4,739	4,739	4,882	4,739	4,739	4,739	4,393	3,776	53,670
IMRF - Early Retirement Obligation	3,475	3,475	3,475	3,475	3,475	3,475	3,475	3,475	3,475	3,475	3,475	3,475	41,585
Employee Development/Recognition	193	90	34	49	26	525	147	59	49	86	(53)	53	1,259
Employee Physicals/Lab	3,188	1,119	2,006	1,744	1,745	1,615	1,905	2,478	3,715	3,794	4,432	1,671	29,412
Stationary & Printing			1,701		99		202	111		173		357	2,644
Books, Periodicals & Manuals	69												69
Copier Supplies	1,066	582	893	636	602	674	609	432	548	548	914	731	8,236
Postage, UPS, Federal Express	308	956	808	804	386	421	736	501		1,072	953	335	7,280
Operational Supplies	3,337	1,511	2,125	3,518	1,058	1,128	1,156	3,251	1,889	588	958	516	21,035
Audit & Accounting Fees	3,625	3,625	3,625	3,625	3,625	3,625	6,225	3,625	3,625	3,625	3,625	8,408	50,882
Architect Fees			3,082										3,082
Attorney Fees	3,233	8,117	13,878	7,998	4,450	5,287	864	6,409	1,073	3,986	7,765	2,684	65,743
Professional Services	37,755	35,045	34,936	33,237	38,582	32,856	29,151	23,882	24,579	30,518	40,813	6,424	367,775
Job Required Travel Expense	46	479	(45)	249	123	129	119	144	155	136	141	104	1,779
Insurance	10,731	10,731	14,508	10,241	20,731	24,731	24,981	24,731	24,731	24,731	24,808	48,776	264,431
Property Loss & Liability Claims		2,671	(76)	38		227	42						2,902
Computer Services	8,264	3,230	3,222	4,008	2,939	3,309	4,220	3,318	3,309	4,284	3,309	5,232	48,645
Telephone Services	1,513	1,430	1,487	664	2,011	1,585	1,382	1,613	1,617	1,404	1,420	1,646	17,772
Automobile Maintenance		290											290
Legal Notices, Advertising	3,875	4,071	2,194	6,278	3,467	3,428	4,213	6,520	3,578	2,764	2,145	4,035	46,566
Photocopy Services		1,005	1,041	1,041	1,041	1,041	2,082	1,041		1,224	1,047	1,499	12,062
Public Relations					23		217	153	739	(133)	188	33	1,220
Dues & Licenses	1,625		(175)	1,925	1,625	1,625	1,625	1,625	1,625	3,615	1,700	1,325	18,141
Conferences & Training				1,267		1,047	327		342	72	548	349	3,951
Finance Charges, Bank Fees	4,944	(12,792)	2,711	1,981	3,128	1,803	1,953	1,835	1,878	1,626	1,624	1,958	12,647

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Champaign County Nursing Home  
Historical Statement of Operations

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Description	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	08/12	09/12	10/12	11/12	Total
Cable/Satellite TV Expense	2,379	2,379	2,472	2,472	2,472	2,472	2,474	2,474	2,474	2,474	2,474	2,474	29,490
IPA Licensing Fee	11,300	11,300	10,571	11,300	43,082	45,219	45,019	47,356	47,726	46,973	49,049	46,311	415,202
Fines & Penalties				1,430	5,850							90	7,370
Furnishings, Office Equipment													
Depreciation Expense	60,297	61,222	60,774	60,762	60,762	60,762	60,638	60,638	60,638	60,638	60,638	60,614	728,385
Transfers to General Corporate Fund									3,960				3,960
Interest-Tax Anticipation Notes Payabl						2,173	2,633	246	381	222			5,655
Interest- Bonds Payable	11,425	11,425	11,425	11,425	11,425	11,425	11,425	11,425	11,425	11,425	11,425	11,425	137,103
Total Administration	215,649	198,794	218,922	215,254	253,989	255,685	257,753	255,780	254,154	253,634	270,961	257,333	2,907,909

**Environmental Services**

Reg. Full-Time Employees	27,673	30,394	30,130	31,531	30,744	31,471	35,104	30,874	31,216	29,073	32,364	35,537	376,111
Overtime	826	2,394	38			1,207	4	1,193		1,196		1,672	8,529
TOPS - Balances	942	521	929	2,329	1,174	1,673	(143)	(1,909)	67	564	819	(1,047)	5,920
TOPS- FICA	72	40	71	178	90	128	(11)	(146)	5	43	63	(2,431)	(1,898)
Social Security - Employer	2,396	2,073	2,278	2,380	2,292	2,416	2,640	2,368	2,304	2,243	2,394	2,813	28,598
IMRF - Employer Cost	3,163	2,735	2,999	3,133	3,016	3,180	3,476	3,117	3,033	2,953	3,151	3,703	37,660
Workers' Compensation Insurance	1,629	1,552	1,666	1,744	1,700	1,740	1,941	1,707	1,726	1,608	979	2,776	20,769
Unemployment Insurance	373	2,889	640	1,672	1,454	1,415	1,471	1,221	484	233	249	226	12,328
Employee Health/Life Insurance	5,454	5,998	6,543	6,725	7,087	7,604	7,274	7,060	6,515	5,970	6,256	6,664	79,150
Operational Supplies	4,729	4,312	5,502	4,141	5,177	4,326	4,112	3,680	4,962	2,118	7,071	7,280	57,409
Gas Service	9,541	16,395	13,385	8,570	11,429	11,624	6,457	4,324	4,745	4,332	10,742	15,586	117,128
Electric Service	17,546	20,871	18,949	23,096	23,953	25,634	26,580	29,833	29,796	30,000	20,769	22,429	289,455
Water Service	2,308	2,476	2,273	2,233	2,165	2,250	2,172	2,644	2,290	2,172	2,697	2,474	28,154
Pest Control Service	468	468	468	468	954	468	482	942	932	482	482	482	7,094
Waste Disposal & Recycling	7,113	5,247	5,448	5,745	5,735	5,119	2,737	2,462	6,004	3,245	6,955	1,081	56,890
Equipment Rentals	258	258	258	258	258	258	258	258	258	258	258	18	2,856
Conferences & Training											221		221
Sewer Service & Tax	1,284	1,437	1,573	2,738	1,278	1,400	1,286	1,760	1,413	1,500	(161)	2,787	18,295
Total Environmental Services	85,773	100,060	93,148	96,940	98,505	101,913	95,839	91,388	95,753	87,990	95,310	102,048	1,144,669

**Laundry**

Reg. Full-Time Employees	9,354	9,723	8,728	8,410	9,035	8,711	10,496	9,465	9,983	8,997	9,973	9,911	112,786
Overtime	250	748			5	361		368		243		554	2,530
TOPS Balances	574	722	313	1,025	196	183	(569)	(824)	(480)	(301)	83	(745)	178
TOPS - FICA	44	55	24	78	15	14	(44)	(63)	(37)	(23)	6	(57)	14
Social Security - Employer	797	665	652	627	675	677	795	735	746	691	746	791	8,596
IMRF - Employer Cost	1,052	877	858	825	889	891	1,046	968	983	909	982	1,041	11,320
Workers' Compensation Insurance	540	510	483	465	500	482	580	523	552	498	308	792	6,232
Unemployment Insurance	57	891	218	451	477	428	432	371	208	80			3,614
Employee Health/Life Insurance	1,612	1,612	1,612	1,662	1,612	1,612	1,662	1,612	1,609	1,609	1,675	1,642	19,532
Laundry Supplies	1,304	1,860	2,315	1,170	1,323	1,545	1,442	2,218	1,062	1,137	1,691	1,771	18,836

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**Champaign County Nursing Home  
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Description	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	08/12	09/12	10/12	11/12	Total
Linen & Bedding	2,017	1,118	1,843	809	1,314	1,065	1,735		462	638	2,946	771	14,718
Total Laundry	17,601	18,782	17,046	15,521	16,042	15,967	17,576	15,372	15,089	14,479	18,410	16,471	198,355
<b>Maintenance</b>													
Reg. Full-Time Employees	3,155	3,536	3,315	4,242	4,904	5,237	5,155	5,089	5,400	4,696	4,667	3,985	53,381
Overtime			4		4	148		11					166
TOPS - Balances	35	(427)	50	796	415	456	243	(527)	259	(29)	(407)	(314)	550
TOPS - FICA	3	(33)	4	61	32	35	19	(40)	20	(2)	(31)	(24)	42
Social Security - Employer	262	236	254	323	372	408	392	386	409	356	355	305	4,059
IMRF - Employer Cost	348	312	334	426	490	537	516	508	539	468	468	401	5,346
Workers' Compensation Insurance	186	182	183	235	271	290	285	281	299	260	176	302	2,951
Unemployment Insurance	64	366	14	228	264	272	273	268	194	96			2,039
Employee Health/Life Insurance	5	3	3	3	5	5	550	550	550	550	572	16	2,811
Gasoline & Oil			7		65		1,227						1,299
Ground Supplies		138											138
Maintenance Supplies	479	10,720	4,530	3,674	6,017	7,346	2,022	3,179	2,448	1,613	3,526	3,961	49,517
Professional Services			123										123
Automobile Maintenance	752	163	520	931	482	560	2,228	209	398	1,217	447	125	8,030
Equipment Maintenance	1,375	769	385	676	4,439	2,804	919	1,730	1,903	4,005	992	2,070	22,067
Equipment Rentals		(241)						19	19	18	18		(168)
Nursing Home Building Repair/Mainte	9,409	4,330	14,903	9,295	7,512	10,795	(2,616)	6,984	5,648	991	12,711	14,243	94,205
Conferences & Training				486		959						157	1,602
Landscaping Services						24							24
Parking Lot/Sidewalk Maintenance		2,010	2,300	1,134	267							213	5,924
Nursing Home Building Construction/I	5,390	1,731		(2,496)									4,625
Total Maintenance	21,463	23,796	26,929	20,012	25,539	29,874	11,212	18,647	18,085	14,238	23,495	25,440	258,731
<b>Nursing Services</b>													
Reg. Full-Time Employees	107,956	109,564	108,259	110,704	110,697	113,272	116,140	99,965	99,994	107,151	104,893	100,570	1,289,164
Reg. Part-Time Employees	3,394	3,862	2,632	2,625	2,678	2,106	3,034	2,632	1,050	1,237	105		25,354
Temp. Salaries & Wages	36,975	33,071	22,415	19,317	21,600	31,655	35,961	31,389	17,871	17,269	17,502	15,875	300,900
Overtime	44,881	58,167	20,766	28,825	36,344	50,153	44,808	43,276	38,133	45,250	36,169	63,553	510,326
TOPS - Balances	4,690	3,797	2,209	7,981	3,671	(331)	(16,671)	(5,659)	2,322	(1,708)	(11,270)	6,404	(4,566)
No Benefit Full-Time Employees	83,001	73,743	74,213	84,010	103,593	93,197	93,527	92,422	91,783	95,048	98,213	91,756	1,074,506
No Benefit Part-Time Employees	26,818	26,705	25,143	30,485	35,354	37,934	40,988	40,037	36,736	38,293	46,659	46,209	431,360
TOPS - FICA	359	290	169	611	281	(25)	(1,275)	(433)	178	(131)	(862)	490	(349)
Social Security - Employer	24,325	21,454	18,897	20,790	23,398	24,950	25,415	23,365	21,533	23,001	22,909	24,154	274,193
IMRF - Employer Cost	28,011	24,649	22,575	25,309	27,718	28,814	29,406	27,387	26,421	26,789	28,329	30,196	325,602
Workers' Compensation Insurance	14,175	14,174	12,716	13,667	15,148	15,404	15,997	14,734	13,683	14,323	8,169	20,685	172,875
Unemployment Insurance	11,912	28,378	(4,671)	11,991	9,789	8,709	7,535	6,409	4,425	3,245	2,655	2,804	93,181
Employee Health/Life Insurance	13,321	14,377	16,135	16,947	17,068	16,532	16,498	14,937	13,853	14,395	15,055	15,796	184,913
Books, Periodicals & Manuals						381	89	120	591			113	1,294

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Description	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	08/12	09/12	10/12	11/12	Total
Stocked Drugs	3,775	2,996	3,448	2,778	4,497	5,146	2,263	1,179	2,577	13,315	4,312	2,133	48,419
Pharmacy Charges-Public Aid	807	1,464	517	1,275	855	979	2,164	1,886	2,879	1,144	1,181	2,698	17,850
Oxygen	4,063	3,816	3,402	4,223	3,155	3,116	3,560	3,788	3,005	2,102	3,061	2,645	39,934
Incontinence Supplies	9,734	7,278	16,294	8,209	6,727	10,797	8,248	9,235	10,660	5,435	8,185	11,449	112,252
Pharmacy Charges - Insurance	11,349	6,298	18,232	8,344	2,913	2,883	2,550	2,995	2,425	3,275	4,425	2,850	68,539
Equipment < \$2,500									2,100	110	686	408	3,304
Operational Supplies	15,742	12,617	14,520	21,618	13,678	12,365	12,138	16,727	16,700	11,771	24,791	12,183	184,850
Pharmacy Charges-Medicare	16,114	13,000	15,307	15,276	12,150	8,050	8,725	7,018	7,275	9,175	8,875	8,800	129,765
Medical/Dental/Mental Health				6,400	1,600	1,600	1,600	16,000	3,400	3,400	3,400	3,400	40,800
Professional Services	13,777	10,740	10,501	18,117	19,996	22,133	21,807	19,465	25,636	18,693	21,366	35,195	237,425
Job Require Travel					182	305		766			208	239	1,700
Laboratory Fees	1,100	2,574	2,425	1,918	2,397	1,547	1,713	990		1,697		1,638	17,998
Equipment Rentals	4,837	4,092	6,491	5,707	712	2,016	2,319	4,490	4,536	3,734	4,749	4,420	48,103
Dues & Licenses		120		150						160			430
Conferences & Training		99		959	519	1,080	129	1,218	352	168		604	5,128
Contract Nursing Services	49,878	49,073	68,000	74,099	47,435	37,695	35,478	44,561	61,900	52,788	50,462	29,909	601,279
Medicare Medical Services	18,904	1,202	1,568	1,904	2,679	21,643	840	4,943	1,419	1,344	5,329	3,013	64,787
Medical/ Health Equipment		1,175	1,496										2,671
<b>Total Nursing Services</b>	<b>549,896</b>	<b>528,774</b>	<b>483,658</b>	<b>544,242</b>	<b>526,834</b>	<b>554,103</b>	<b>514,985</b>	<b>525,843</b>	<b>513,437</b>	<b>512,473</b>	<b>509,558</b>	<b>540,186</b>	<b>6,303,990</b>

**Activities**

Reg. Full-Time Employees	13,529	14,475	14,036	14,345	13,719	20,084	11,674	9,844	10,943	11,616	14,472	15,138	163,874
Overtime						231	347	192	102				872
TOPS - Balances	403	1,341	244	414	107	(7,446)	(717)	(544)	251	377	(561)	(231)	(6,360)
TOPS - FICA	31	103	19	32	8	(570)	(55)	(42)	19	29	(43)	(18)	(487)
Social Security - Employer	1,084	1,007	1,022	1,075	1,022	1,529	909	747	823	869	1,083	1,138	12,308
IMRF - Employer Cost	1,432	1,327	1,345	1,415	1,345	2,012	1,196	983	1,084	1,144	1,426	1,498	16,207
Workers' Compensation Insurance	774	792	754	793	759	1,111	646	544	605	642	438	1,200	9,058
Unemployment Insurance	427	1,620	(222)	759	662	554	492	374	313	327	293	261	5,861
Employee Health/Life Insurance	2,725	2,725	2,726	2,807	2,725	2,725	2,263	2,180	2,180	2,180	2,290	2,758	30,283
Books, Periodicals & Manuals								60		61			121
Operational Supplies	116	177	322	349	362	132	142	133	254	387	609	517	3,500
Professional Services	125	125	125	125	125	125	125	125	125	125	249	244	1,740
Conferences & Training				486									486
<b>Total Activities</b>	<b>20,646</b>	<b>23,692</b>	<b>20,369</b>	<b>22,600</b>	<b>20,833</b>	<b>20,486</b>	<b>17,021</b>	<b>14,597</b>	<b>16,700</b>	<b>17,759</b>	<b>20,257</b>	<b>22,504</b>	<b>237,465</b>

**Social Services**

Reg. Full-Time Employees	10,828	11,906	11,470	11,337	10,971	11,743	11,611	11,582	11,505	10,682	11,544	17,209	142,388
Temp. Salaries & Wages		462	722	536	419	1,435	2,111	1,917	727				8,329
Overtime	1,499	201	156	367	17	62	18	19	37			56	2,431
TOPS - Balances	430	732	154	899	6	949	413	642	307	108	709	(7,274)	(1,926)
TOPS - FICA	33	56	12	69		73	32	49	23	8	54	(556)	(147)

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Description	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	08/12	09/12	10/12	11/12	Total
Social Security - Employer	1,000	837	882	908	845	983	1,037	1,005	910	790	854	1,308	11,360
IMRF - Employer Cost	1,326	1,059	1,088	1,141	1,071	1,150	1,152	1,127	1,124	1,040	1,124	1,722	14,124
Workers' Compensation Insurance	631	680	641	662	630	729	759	746	676	591	353	1,237	8,335
Unemployment Insurance	78	841	569	634	374	391	306	134	37	1			3,364
Employee Health/Life Insurance	1,607	1,607	1,607	2,201	2,151	2,151	2,212	2,151	2,151	2,151	2,239	2,195	24,425
Books, Periodicals & Manuals						349							349
Operational Supplies							41	(41)				153	153
Professional Services	125	125	776	125	125	125	125	125	125	125		4,672	6,570
Conferences & Training				486		238							724
<b>Total Social Services</b>	<b>17,557</b>	<b>18,506</b>	<b>18,075</b>	<b>19,364</b>	<b>16,609</b>	<b>20,376</b>	<b>19,816</b>	<b>19,456</b>	<b>17,622</b>	<b>15,496</b>	<b>16,878</b>	<b>20,722</b>	<b>220,477</b>
<b>Physical Therapy</b>													
Reg. Full-Time Employees	4,265	4,728	4,111	4,300	4,097	4,503	4,561	4,307	4,503	3,912	4,502	5,104	52,893
Overtime				22						4		4	31
TOPS - Balances	295	168	193	583	501	186	(225)	276	(789)	24	563	27	1,801
No Benefit Full-Time Employees						390	(390)						
TOPS - FICA	23	13	15	45	38	14	(17)	21	(60)	2	43	2	138
Social Security - Employer	418	266	304	320	303	407	344	319	333	290	333	384	4,022
IMRF - Employer Cost	494	351	401	421	399	439	452	420	439	382	439	506	5,141
Workers' Compensation Ins.	268	228	227	238	227	249	252	238	249	216	141	390	2,924
Unemployment Insurance		303	209	227	216	222	172	84	6				1,440
Employee Health/Life Insurance	1,089	1,089	1,089	1,122	1,089	1,089	1,122	1,089	1,089	1,089	1,133	1,111	13,202
Professional Services	29,845	29,420	30,508	31,789	32,888	40,139	35,862	35,489	36,294	35,729	33,724	27,194	398,882
<b>Total Physical Therapy</b>	<b>36,697</b>	<b>36,566</b>	<b>37,057</b>	<b>39,067</b>	<b>39,759</b>	<b>47,638</b>	<b>42,134</b>	<b>42,243</b>	<b>42,064</b>	<b>41,649</b>	<b>40,879</b>	<b>34,723</b>	<b>480,474</b>
<b>Occupational Therapy</b>													
Reg. Full-Time Employees	2,169	2,427	1,851	2,144	2,046	1,851	2,786	2,144	2,241	1,949	2,241	2,494	26,342
Overtime												11	11
TOPS - Balances	(134)	90	173	194	(32)	(75)	(7)	208	(23)	(105)	232	(129)	391
TOPS - FICA	(10)	7	13	15	(2)	(6)	(1)	16	(2)	(8)	18	(10)	30
Social Security - Employer	188	144	140	163	155	96	183	163	170	148	170	190	1,909
IMRF - Employer Cost	249	190	185	214	204	224	240	214	224	195	224	250	2,612
Workers' Compensation Ins.	134	119	102	119	113	124	132	119	124	108	70	192	1,455
Unemployment Insurance		157	99	114	111	113	114	12					720
Employee Health/Life Insurance	545	545	545	561	545	545	561	545	545	545	567	556	6,601
Professional Services	29,116	32,324	31,130	32,541	30,171	32,346	32,783	29,087	31,385	34,539	32,227	24,661	372,310
<b>Total Occupational Therapy</b>	<b>32,256</b>	<b>36,000</b>	<b>34,238</b>	<b>36,064</b>	<b>33,311</b>	<b>35,218</b>	<b>36,792</b>	<b>32,507</b>	<b>34,664</b>	<b>37,370</b>	<b>35,748</b>	<b>28,214</b>	<b>412,381</b>
<b>Speech Therapy</b>													
Professional Services	14,699	10,376	8,467	11,501	9,617	9,350	10,424	11,493	10,491	12,496	13,241	8,867	131,020
<b>Total Speech Therapy</b>	<b>14,699</b>	<b>10,376</b>	<b>8,467</b>	<b>11,501</b>	<b>9,617</b>	<b>9,350</b>	<b>10,424</b>	<b>11,493</b>	<b>10,491</b>	<b>12,496</b>	<b>13,241</b>	<b>8,867</b>	<b>131,020</b>

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Description	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	08/12	09/12	10/12	11/12	Total
<b>Food Services</b>													
Reg. Full-Time Employees	39,659	39,440	36,822	39,904	38,844	40,683	40,438	37,592	38,950	38,453	41,655	40,821	473,263
Reg. Part-Time Employees	1,718	1,807	2,773	3,078	2,383	2,634	2,150	2,566	2,284	1,664	1,599	2,150	26,807
Overtime	1,983	4,632	176	173	375	1,404	1,999	2,531	609	1,445	171	3,982	19,480
TOPS - Balances	423	26	665	2,521	(798)	124	(456)	(3,591)	1,427	(266)	(2,770)	(524)	(3,217)
TOPS - FICA	32	2	51	193	(61)	10	(35)	(275)	109	(20)	(212)	(40)	(246)
Social Security - Employer	3,536	3,010	2,918	3,227	3,111	3,344	3,374	3,192	3,127	3,114	3,248	3,556	38,756
IMRF - Employer Cost	4,691	3,959	3,841	4,247	4,095	4,402	4,441	4,202	4,117	4,074	4,275	4,680	51,023
Workers' Compensation Insurance	2,340	2,243	2,146	2,381	2,280	2,356	2,395	2,221	2,280	2,219	1,343	3,425	27,628
Unemployment Insurance	1,620	4,678	(786)	2,297	1,953	1,884	1,844	1,385	773	691	761	823	17,923
Employee Health/Life Insurance	7,055	7,055	7,058	7,275	7,061	7,061	7,275	7,058	5,969	5,969	6,255	6,120	81,211
Food	38,789	31,321	38,692	39,649	38,746	38,221	40,658	37,477	38,406	35,976	40,160	37,310	455,405
Nutritional Supplements	3,369	2,725	2,913	4,238	3,295	3,444	3,985	3,155	3,779	2,944	2,600	2,706	39,152
Equipment < \$2,500											1,262		1,262
Operational Supplies	4,294	2,259	3,702	5,404	3,374	3,288	6,450	2,822	4,338	4,829	3,300	4,431	48,492
Professional Services	1,580	3,064	2,905	2,609	2,553	2,253	2,542	3,476	9,785	5,971	5,138	3,297	45,174
Equipment Rentals		721	405	405	405	405	405	405	405	405	405	405	4,771
Dues & Licenses				80									80
Conferences & Training				486		933							1,419
<b>Total Food Services</b>	<b>111,091</b>	<b>106,942</b>	<b>104,281</b>	<b>118,169</b>	<b>107,616</b>	<b>112,445</b>	<b>117,465</b>	<b>104,217</b>	<b>116,358</b>	<b>107,468</b>	<b>109,188</b>	<b>113,141</b>	<b>1,328,381</b>
<b>Barber &amp; Beauty</b>													
Reg. Full-Time Employees	4,418	4,899	4,129	4,326	4,129	4,514	4,829	4,326	4,523	3,933	4,523	5,026	53,575
Overtime						28						19	47
TOPS - Balances	(114)	193	418	516	(138)	47	(272)	129	(601)	(13)	67	(345)	(113)
TOPS - FICA	(9)	15	32	39	(11)	4	(21)	10	(46)	(1)	5	(26)	(9)
Social Security - Employer	279	207	230	241	230	253	324	241	252	219	252	344	3,070
IMRF - Employer Cost	458	244	302	317	303	333	427	317	331	239	331	452	4,055
Workers' Compensation Insurance	269	239	228	239	228	250	267	239	250	217	141	387	2,955
Unemployment Insurance		309	212	227	218	223	228	23					1,440
Employee Health/Life Insurance	1,089	1,089	1,089	1,122	1,089	1,089	1,122	1,089	1,089	1,089	1,133	1,111	13,202
Operational Supplies	149	184		209		159	216	207		272	104		1,500
<b>Total Barber &amp; Beauty</b>	<b>6,539</b>	<b>7,379</b>	<b>6,642</b>	<b>7,236</b>	<b>6,049</b>	<b>6,900</b>	<b>7,121</b>	<b>6,581</b>	<b>5,798</b>	<b>5,955</b>	<b>6,557</b>	<b>6,966</b>	<b>79,723</b>
<b>Adult Day Care</b>													
Reg. Full-Time Employees	9,685	14,301	12,796	13,374	12,771	13,760	14,459	13,375	13,234	12,145	13,971	15,398	159,271
Temp. Salaries & Wages	75		29	86			363	104		456			1,112
Overtime	14	11	10	20	9	234	77	62	132	45	59	56	729
TOPS - Balances	657	235	(610)	(571)	295	2,017	295	40	(246)	162	6	(3,702)	(1,425)
TOPS - FICA	50	18	(47)	(44)	23	154	23	(1,699)	1,683	12		(283)	(109)
Social Security - Employer	842	885	962	1,009	953	1,043	1,126	1,009	995	943	1,045	1,169	11,982

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Description	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	08/12	09/12	10/12	11/12	Total
IMRF - Employer Cost	1,104	1,169	1,263	1,319	1,255	1,372	1,446	1,318	1,309	1,196	1,376	1,539	15,666
Workers' Compensation Insurance	604	719	709	745	706	761	820	745	732	697	438	1,186	8,861
Unemployment Insurance	56	875	614	712	637	499	229	16		24			3,662
Employee Health/Life Insurance	2,178	2,178	2,178	2,244	2,696	2,696	2,773	2,696	2,696	2,696	2,806	2,751	30,590
Books, Periodicals & Manuals	90					90							181
Gasoline & Oil	1,216	675	1,040	1,398	1,450	1,246	94		2,495	1,200	1,042	745	12,601
Operational Supplies	15	12	66	35	48	38	34		31	43	4		326
Field Trips/Activities								16				27	43
Conferences & Training					150		78		165	25			418
Automobiles, Vehicles			(16)										(16)
<b>Total Adult Day Care</b>	<b>16,587</b>	<b>21,076</b>	<b>18,994</b>	<b>20,327</b>	<b>20,992</b>	<b>23,910</b>	<b>21,818</b>	<b>17,683</b>	<b>23,226</b>	<b>19,643</b>	<b>20,750</b>	<b>18,887</b>	<b>243,892</b>
<b>Alzheimers and Related Disorde</b>													
Reg. Full-Time Employees	24,523	20,866	23,096	22,548	20,274	21,959	24,826	24,433	29,105	25,109	27,042	27,486	291,267
Overtime	13,958	19,839	7,387	14,047	6,642	8,451	8,192	10,772	10,471	9,745	5,645	12,245	127,395
TOPS - Balances	(623)	1,592	587	3,214	(216)	(2,241)	291	206	248	1,412	(144)	(469)	3,857
No Benefit Full-Time Employees	24,553	24,959	23,784	16,930	17,716	21,246	23,651	20,641	24,355	19,967	19,583	22,098	259,484
No Benefit Part-Time Employees	13,354	11,674	9,486	13,828	13,168	14,441	14,701	14,217	16,805	18,801	20,428	16,702	177,604
TOPS - FICA	(48)	122	45	246	(16)	(171)	22	1,718	(1,683)	108	(11)	(36)	295
Social Security - Employer	6,277	5,073	4,775	5,089	4,360	4,992	5,427	5,299	6,113	5,577	5,503	5,958	64,443
IMRF - Employer Cost	8,325	6,699	6,286	6,699	5,740	6,571	7,143	6,945	8,047	7,341	7,244	7,843	84,885
Workers' Compensation Insurance	3,450	3,192	2,966	3,069	2,829	3,188	3,494	3,279	3,886	142	5,440	5,323	40,257
Unemployment Insurance	886	7,801	276	3,367	2,139	2,069	1,848	1,364	1,442	1,215	1,282	1,332	25,021
Employee Health/Life Insurance	3,243	3,243	3,243	3,342	3,782	3,782	3,347	3,237	3,778	3,778	3,943	3,866	42,586
Operational Supplies		14		403	43					42		42	545
Conferences & Training				486		928				21	1,581		3,016
ARD - Contract Nursing	3,128	4,001	8,883	8,975	10,120	7,255	12,758	8,545	12,170	18,242	29,340	14,151	137,567
<b>Total Alzheimers and Related Disord</b>	<b>101,026</b>	<b>109,076</b>	<b>90,814</b>	<b>102,244</b>	<b>86,580</b>	<b>92,469</b>	<b>105,701</b>	<b>100,656</b>	<b>114,737</b>	<b>111,502</b>	<b>126,878</b>	<b>116,542</b>	<b>1,258,224</b>
<b>Total Expenses</b>	<b>1,247,479</b>	<b>1,239,820</b>	<b>1,178,640</b>	<b>1,268,540</b>	<b>1,262,276</b>	<b>1,326,334</b>	<b>1,275,658</b>	<b>1,256,464</b>	<b>1,278,178</b>	<b>1,252,150</b>	<b>1,308,107</b>	<b>1,312,045</b>	<b>15,205,691</b>
<b>Net Operating Income</b>	<b>(53,289)</b>	<b>(59,599)</b>	<b>(102,466)</b>	<b>(154,082)</b>	<b>(183,504)</b>	<b>(152,763)</b>	<b>(133,504)</b>	<b>(97,279)</b>	<b>(86,225)</b>	<b>(52,239)</b>	<b>(50,011)</b>	<b>(146,926)</b>	<b>(1,271,887)</b>
<b>NonOperating Income</b>													
<b>Local Taxes</b>													
Current-Nursing Home Operating	86,119	86,119	86,119	86,187	86,147	86,023	86,119	86,119	86,119	86,119	86,119	75,056	1,022,365
Mobile Home Tax												1,051	1,051
Payment in Lieu of Taxes									167				167
<b>Total Local Taxes</b>	<b>86,119</b>	<b>86,119</b>	<b>86,119</b>	<b>86,187</b>	<b>86,147</b>	<b>86,023</b>	<b>86,119</b>	<b>86,119</b>	<b>86,286</b>	<b>86,119</b>	<b>86,119</b>	<b>76,107</b>	<b>1,023,582</b>
<b>Miscellaneous NI Revenue</b>													
Prior Period Adjustment					32,549			(12,600)					19,949

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Description	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	08/12	09/12	10/12	11/12	Total
Investment Interest		142	170	111	119	89	98	107	77	67	86	108	1,174
Restricted Donations	737	275	500	1,543	60	384	100	498	270	574		197	5,137
Total Miscellaneous NI Revenue	737	417	670	1,654	32,728	472	198	(11,995)	347	641	86	305	26,260
Total NonOperating Income	86,856	86,536	86,789	87,840	118,875	86,496	86,317	74,124	86,633	86,760	86,205	76,412	1,049,843
Net Income (Loss)	33,567	26,937	(15,677)	(66,242)	(64,629)	(66,267)	(47,187)	(23,154)	408	34,521	36,194	(70,514)	(222,044)

## Champaign County Nursing Home

11/30/12

## Balance Sheet

1

**ASSETS****Current Assets****Cash**

Cash	\$785,964.31
Petty Cash	\$300.00
Total Cash	\$786,264.31

**Rec., Net of Uncollectible Amounts**

Accts Rec-Nursing Home Private Pay	\$729,944.17
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$854,717.13
Total Rec., Net of Uncollectible Amounts	\$1,584,661.30

**Rec., Net of Uncollectible Amounts**

Accts Rec-Nursing Home Hospice	\$161,591.93
Allowance for Uncollectible Accts-Private Pay	(\$12,932.00)
Allowance for Uncollectible Accts-Patient Care P	(\$2,323.00)
Allowance for Uncollectible Accts-Patient Care H	(\$309.00)
Total Rec., Net of Uncollectible Amounts	\$146,027.93

**Accrued Interest**

Property Tax Revenue Receivable	\$128.00
Total Accrued Interest	\$128.00

**Intergvt. Rec., Net of Uncollectibl**

Due from Collector Funds	\$419.53
Due from Other Governmental Units	\$551,141.37
Due from IL Public Aid	\$783,646.80
Due from IL Department of Aging-Title XX	\$98,241.50
Due from US Treasury-Medicare	\$509,418.23
Due From VA-Adult Daycare	\$10,896.26
Due From VA-Nursing Home Care	\$53,423.11
Allowance for Uncollectible Accts-IPA	(\$17,564.00)
Allow For Uncollectible Accts-IL Dept Of Aging	(\$545.00)
Allowance for Uncollectible Accts-Medicare	(\$10,258.00)
Allowance For Uncollectible Accts-VA Adult Day C	(\$76.00)
Allowance for Uncollectible Accts-VA Veterans Nu	(\$443.00)
Total Intergvt. Rec., Net of Uncollectibl	\$1,978,300.80

**Prepaid Expenses**

Prepaid Expenses	\$64,087.98
Stores Inventory	\$20,473.27
Total Prepaid Expenses	\$84,561.25

**Long-Term Investments**

Patient Trust Cash, Invested	\$8,480.35
Total Long-Term Investments	\$8,480.35
Total Current Assets	\$4,588,423.94

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Champaign County Nursing Home  
Balance Sheet

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**Fixed Assets**

Nursing Home Buildings	\$23,194,982.13
Improvements not Buildings	\$463,525.63
Equipment, Furniture & Autos	\$1,307,140.82
Construction in Progress	\$21,338.95
Accumulated Depreciation-Land Improvements	(\$214,440.78)
Accumulated Depreciation-Equipment, Furniture, &	(\$763,808.28)
Accumulated Depreciation-Buildings	(\$3,376,787.41)
Total Fixed Assets	<u>\$20,631,951.06</u>
Total ASSETS	<u><u>\$25,220,375.00</u></u>

**LIABILITIES & EQUITY****Current Liabilities**

A/R Refunds	\$0.00
Accounts Payable	\$1,932,923.20
Salaries & Wages Payable	(\$39,257.81)
Interest Payable - Bonds	\$55,208.88
Due to General Corporate Fund	\$333,141.98
Due to Others (Non-Government)	(\$143.58)
Tax Anticipation Notes Payable	\$0.00
Total Current Liabilities	\$2,281,872.67

**Non-Current Liabilities**

Nursing Home Patient Trust Fund	\$8,480.35
Bonds Payable	\$3,235,000.00
Accrued Compensated Absences	\$342,469.52
Total Non-Current Liabilities	\$3,585,949.87
Total Current Liabilities	\$5,867,822.54

**Equity**

Revenues	\$0.00
Retained Earnings-Unreserved	\$19,559,755.37
Year To Date Earnings	\$14,841.58
Contributed Capital	\$0.00
Total Equity	\$19,352,552.46
Total LIABILITIES & EQUITY	\$25,220,375.00

This memorandum was originally included in the August 2012 management update.

To: Board of Directors  
Champaign County Nursing Home

From: Scott T Gima  
Manager

Date: August 9, 2012

Re: Respiratory Therapy/Pulmonary Rehabilitation Program Background

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With the continued effort by acute care medical providers to discharge patients faster to lower cost care centers, such as Skilled Nursing Facilities, , it is clear that a strategy to recruit new residents and retain those long term residents will be critical to the success of the community.

Many residents suffer from a primary or secondary diagnosis such as congestive heart failure (CHF), chronic obstructive pulmonary disease (COPD), pneumonia and respiratory failure; which is the inability to effectively ventilate and oxygenate. More than 12 million people are diagnosed with COPD and another 12 million likely have the disease and don't even know it. In fact, COPD is the 4th leading cause of death in the United States and kills more than 120,000 American each year – that's 1 death every 4 minutes.

#### Epidemiology of Pulmonary Disease

- 35 million Americans have COPD
- 2nd leading cause of disability
- 4th leading cause of death
- 16 million physician office visits
- 1.5 million emergency department visits
- 26 thousand hospital admission
- 50 thousand skilled nursing facility admissions have respiratory disease as a primary or secondary diagnosis
- COPD healthcare costs exceed \$ 40 Billion Annually

The following is a list of the major lung diseases:

Acute Bronchitis	Acute Respiratory Distress Syndrome
Asbestosis	Asthma
Bronchiectasis	Bronchiolitis
Bronchiolitis Obiliterans Pneumonia	Bronchopulmonary Dysplasia
Byssinosis	Chronic Bronchitis
Coccidiomyosis	COPD
Cyptogenic Organizing Pneumonia	Cystic Fibrosis
Emphysema	Hantavirus Pulmonary Syndrome

Histoplasmosis  
Hypersensitive Pneumonitis  
Lung Cancer  
Mesothelioma  
Pertusis  
Pneumonia  
Primary Pulmonary Hypertension  
Pulmonary Fibrosis  
Respiratory Syncytial Virus (RSV)  
Silicosis

Human Metapneumovirus  
Influenza  
Lymphangiomatosis  
Non-tuberculosis Mycobacterium  
Pneumoconiosis  
Primary Ciliary Dyskinesia  
Pulmonary Arterial Hypertension  
Pulmonary Vascular Disease  
Sarcoidosis  
Tuberculosis

The Respiratory Therapy and Pulmonary Rehab Program will focus on the entire facility, with a “prime” focus on new admits and Medicare Part A residents with the goal to screen, assess and intervene before a respiratory crisis occurs. The Respiratory Therapist would be part of the Interdisciplinary team and be accountable to our Program Manager. The additional focus would be on education and improving the residents ADLs to higher levels of independence and enhance the capability to self-administer medications.

The RT program goals include:

- Developing a unique integrated respiratory therapy and pulmonary rehab program with a focus on clinical delivery and integration with nursing and physical rehab services
- Facilitating admission from referral sources of higher-acuity residents with co-morbidities and respiratory diseases, pneumonia, obstructive and restrictive lung disorders, and tracheostomies
- Promoting an innovative strategic initiative for health care reform
- Reduce readmission to hospitals
- Utilize and promote Alliance Rehab proprietary Disease State Management Modules
- Hire Licensed, Certified, and Registered Respiratory Therapists to ensure high-quality pulmonary care for residents that measures up to the standards of health care organizations who seek post-acute placement of their patients
- Integrate respiratory therapy and pulmonary rehab with physical therapy, occupational therapy, speech language pathology, and exercise physiology to create a Rehab and Wellness Delivery Model
- Employ clinical best practices to ensure consistent rapid assessment, recommendations, intervention, and delivery of respiratory care and, ultimately, positive therapeutic outcomes
- Conduct ongoing assessment of resident’s clinical status to identify the need for medical intervention
- Determine clinical status based on patient assessment data and develop individualized respiratory care plan
- Provide feedback to nursing and physical rehabilitation departments on resident pulmonary and oxygenation status at rest as well as during activity and rehab
- Focus respiratory care and pulmonary rehabilitation on improving residents’ ADLs and their ability to participate in rehab and exercise programs

- Educate, demonstrate, and use appropriate techniques for resident's respiratory care, including CPT, incentive spirometry, airway care, and pulmonary breathing exercises
- Recommend the necessary equipment, educate, and use appropriate techniques for the administration of oxygen, humidity therapy, aerosol medications, CPT, modalities, and provide diagnostics for objective assessment of pulmonary mechanics
- Provide advanced clinical modalities including oxygen therapy, aerosol delivery, airway care, respiratory care applications and modalities, pulmonary diagnostic and pulmonary rehab techniques
- Evaluate patient outcomes and recommend modification to respiratory care plan, as indicated
- Offer education and training of client staff, residents, and families
- Reduce discharges back to hospitals at all points of care
- Reduce pulmonary mortality rates
- Add clinical program capabilities
- Improve your marketing to medical centers, physicians, managed care organizations
- Census growth and resident retention

#### Program Recommendations:

According to an analysis conducted by Alliance Rehab, respiratory therapy procedures and oxygen administration are significantly high when compared to other facilities of comparable size. The data was very consistent with a very high acuity case mix of pulmonary, cardiac, metabolic and orthopedic diagnoses and the availability of RT services will result in additional referrals to Champaign County Nursing Home. The volume of residents with respiratory related problems is consistent with a nationwide trend in the continued increase of pulmonary and cardiac comorbidity which effects ADLs, rehab progress and creates a greater risk of readmission back to the hospital.

Along with the need to reduce as many re-admissions back to the hospital as possible, Alliance suspects that we are currently missing opportunities to improve ADLs, intervene proactively and retain those residents in your SNF. The presence of a well-trained respiratory therapist will assist in the assessment and recommendation of procedures that will drive toward improved outcomes. The number of residents with COPD is very high and warrants closer care with an opportunity for Pulmonary Rehab.

An initial staffing pattern of 5-7 days per week and a minimum of 6-8 hours per day would be warranted. Responsibilities of the therapist would include:

- screening the charts,
- discuss current treatment regimens with nursing, rehab and the medical team,
- request evaluation orders,
- develop a plan of care, provide therapy
- establish the caseload for those residents that require the skills of a respiratory therapist

## Exhibit A

### Compensation Package for Administrator

<b>Administrator:</b>	Karen Noffke
<b>Start Date:</b>	December 1, 2012
<b>Base Salary:</b>	\$100,000.00 Employee will receive an additional one-time payment of \$1,413.13 in recognition of services provided client as Administrator for the period between October 15, 2012 and November 30, 2012.
<b>Payrolls:</b>	Bi-monthly, 15 <sup>th</sup> & last day of month
<b>Increases:</b>	Anniversary date, performance-based
<b>Vacation:</b>	Four weeks
<b>Holidays:</b>	Usual & Customary: New Year's, Memorial, Independence, Labor, Thanksgiving, Christmas
<b>Retirement:</b>	IRA contribution in first year of employment or until employee becomes eligible for 401(k) participation. Contributions based on a percentage of monthly salary not to exceed 15 percent of total salary. 401(k) funded by MPA, dependent upon MPA performance during each year, payable after the first year of employment or at such other time when employee is eligible for participation in MPA 401(k) plan. Maximum contribution level not to exceed 15 percent of salary.
<b>Health Insurance:</b>	Cost of coverage reimbursed
<b>Dental Insurance</b>	Cost of coverage reimbursed
<b>Long Term Disability</b>	Cost of coverage reimbursed
<b>Severance/Outplacement:</b>	Three (3) months' salary and benefits, maximum.

<b>Cost Item</b>	<b>Annually</b>	<b>Bi-Monthly</b>
<b>Base Salary</b>	<b>\$100,000.00</b>	<b>\$4,166.66</b>
<b>Employer FICA at 6.2%</b>	<b>\$6,200.00</b>	<b>\$ 258.33</b>
<b>Employer Medicare at 1.45%</b>	<b>\$ 1,450.00</b>	<b>\$ 60.42</b>
<b>Employer FUTA</b>	\$ Actual experience allocated	\$
<b>Employer SUI</b>	\$ Actual Illinois experience allocated	\$
<b>Total Routine Employment Costs</b>	<b>\$107,650.00</b>	<b>\$ 4,485.42</b>
<b>Maximum 401k at 15%</b>	<b>\$15,000.00</b>	<b>To be billed annually</b>
<b>Estimated Total Annual Cost*</b>	<b>\$122,650.00</b>	<b>\$ 5,110.42</b>

\*Excluding health & dental insurance

# McKnight's Long Term Care News

January 03, 2013

## Long-term care providers dodge bullets in fiscal cliff deal, but CLASS (Act) is out

Long-term operators are cheering that Congress averted cutting Medicare payments through sequestration this week, and they're glad that another one-year postponement of physician pay cuts didn't come at their expense.

They also have reason to smile about the extension of the Medicare Part B therapy caps extension process and that Congress did not act to lower the ceiling on allowable bed taxes, or "provider assessments." But they remained uneasy Tuesday because some of the issues could be up for renegotiation again as soon as next month, when new debt-ceiling legislation might be introduced.

"We are grateful that the House and Senate steered away from cuts to Medicare through the sequester," said Mark Parkinson, president and CEO of the American Health Care Association/National Center for Assisted Living. "As we've shown throughout these negotiations, the long term and post-acute sectors stand at the brink of our own cliff, already reeling from deep cuts to Medicaid and Medicare throughout 2012."

Larry Minnix, president and CEO of the nonprofit providers comprising LeadingAge, also expressed gratitude.

"We are pleased that the fiscal cliff deal stabilizes the economic lives of the vast majority of the people and families our 6,000 members serve. It prevented further cuts in benefits and payment for services," Minnix said. "The bill has its priorities straight."

Minnix also hailed the bill for forming a commission to examine future needs for funding long-term care services and supports, especially in light of the CLASS Act being repealed in the compromise deal. Minnix has been one of the most vocal supporters of the CLASS (Community Living Assistance Services and Supports) Act.

"Hopefully, the new commission will recommend a better way to fund this family need and the overburdened Medicaid program," he said in a statement. "If not CLASS, which was repealed in the bill, then what? This public problem must be solved."

The 15-member commission, which is not tied to a federal agency, will attempt to take most stakeholders' interests into consideration. Positions on the panel must be filled within a month; it will

submit a proposal to Congress and the White House no longer than six months afterward. Congress is not bound to vote on any of the group's recommendations.

Meanwhile, the American Medical Directors Association on Tuesday praised the compromise deal for freezing Medicare physician payments for a year. They had been threatened with a 26.5% cut. But leaders and members are still concerned about renewed threats of a 2% cut later this year, and the prospect of the 26.5% reduction reappearing again by this time next year, said AMDA President Matt Wayne, M.D.



## Deadbeat Illinois: Long-term care facilities feel state budget pinch

By KEVIN HAAS

GateHouse News Service

Posted Jan 06, 2013 @ 10:00 PM

### On the Web

[FACEBOOK: Like the new 'Deadbeat Illinois' page](#)

*Editor's note: This is the first article in our new weekly series, "Deadbeat Illinois." Reporters from GateHouse Illinois newsrooms examine the real-world effects of the state's failure to pay its bills. Each Monday, we'll share the stories of those affected.*

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### Business News

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ROCKFORD — Organizations that provide long-term care for the elderly in Illinois operate in a kind of business limbo, unsure of when they'll receive from the state the Medicaid reimbursements they rely on to keep their doors open.

Right now, the payment backlog is about six months, forcing organizations to find creative ways to manage without half of the annual revenue that finances care for two-thirds of patients in nursing homes and about 60 percent of those in assisted-living centers.

Illinois deliberately delays paying its bills in an effort to manage its broken finances. The practice shifts the burden onto all sorts of state contractors, including long-term care facilities, which must borrow money and, in some cases, leave jobs vacant as they wait on the state.

Small organizations, with just one or two facilities, are particularly hard hit because they lack the budget flexibility to absorb the delays, said Wayne Smallwood, who spent 33 years with the Department of Health Care and Family Services before he became executive director of the **Affordable Assisted Living Coalition**.

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Medicaid-dependent agencies typically turn to their banks for lines of credit when the state doesn't pay its bills on time, Smallwood said. Some have been pushed to the limits of their borrowing power.

"Many of those are depleted, so they go right down to the wire on making payroll in some cases," Smallwood said.

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[Deborah Norville: "Devastated" By Rheumatoid... Lifescript.com](#)

### Getting uglier

Although small facilities are most in jeopardy, late payments cause headaches for larger organizations, too, said Jerry Finis, CEO of **Pathway Senior Living**, which has assisted-living locations across Illinois.

"It's just unpredictable and relatively sporadic, so it's hard to plan around it," Finis said. "It's hard to go to your banks and say you need a line of credit that might cover me for 60, 90 or 120 days. Then the question is what happens if it goes 180 days, which is always the dilemma."

Illinois Comptroller Judy Baar Topinka said in her most recent quarterly report that there's no end in sight to payment delays. The report said the backlog of unpaid bills grew by more than \$2 billion in the past year.

"This thing could get even uglier next year," Smallwood said. "When is the straw that breaks the camel's back going to be placed on our backs?"

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### 'Stressful situation'

The impact of delayed reimbursement by the state produces a trickle-down effect, as care facilities negotiate delayed payments to their utility providers and other vendors.

"Facilities have to go out and negotiate a longer payment cycle so they can continue to feed their residents," said Pat Comstock, executive director of the Health Care Council of Illinois.

Some nursing facilities may be forced to decide whether to continue to accept Medicaid patients at all, Comstock said.

Comstock said the late payments, coupled with the 2.7 percent Medicaid rate cuts for the state's current fiscal year and laws that require increased staffing levels "create a very stressful situation that, before long, is going to result in facilities going out of business."

The state has an expedited payment program for organizations that can't push their borrowing power any further. The comptroller's office has "bent over backwards" to help such agencies, Smallwood said. The state also pays 1 percent interest on late payments. Smallwood said 2010 interest penalties were paid just before Christmas this year.

"People are breathing a sigh right now, just because you have a little money to work with," Smallwood said. "We're also wondering when that next payment's going to come and how are we going to make this thing go in the first quarter of the new calendar year."

Kevin Haas can be reached at 815-987-1410.

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